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Audit matters

Report on internal audit and investigation activities for the period from 1 January to 31 December 2015

Summary

This report provides information on the internal audit and investigation functions carried out on the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) for the period from 1 January to 31 December 2015. These functions are carried out under the Service Level Agreement between UN-Women and the Office of Audit and Investigations (OAI) of the United Nations Development Programme (UNDP). Signed on 6 December 2013, the Service Level Agreement expired in December 2015 and was renewed for an additional two years. The internal audit function is performed by OAI's UN Women Audit Unit in accordance with the financial regulations and rules of UN-Women (UNW/2012/6, annex I). The investigation function is carried out by OAI's Investigations Section. Information on the actions taken and management's response to OAI's report are set out in the annex to this report, which is also available on the UN-Women website. As requested by the Executive Board in its decision UNW/2015/4, this report includes (a) an opinion based on the scope of work undertaken and on the adequacy and effectiveness of the Entity's framework of governance and risk management and control; (b) a concise summary of work and the criteria that support the opinion; (c) a statement of conformance with the internal audit standards being adhered to; and (d) a view on whether the resourcing of their function is appropriate, sufficient and effectively deployed to achieve the desired internal audit and investigation coverage.

The Executive Board may wish to (a) take note of the present report, (b) express its continuing support for the strengthening of the capacity of the internal audit and investigations functions, and (c) take note of the report of the Audit Advisory Committee.

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I. Introduction

1. The present report provides a description of the internal audit and investigation functions in the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and the related activities for the year ended 31 December 2015. It includes information regarding the main results of the audits conducted during 2015 and the status of management's efforts to implement the audit recommendations made in the current and prior years' reports. Information is also presented relating to investigation activities, such as the number of new and continuing cases, the nature of the cases and the outcomes of investigations concluded during 2015.

II. Assurance

2. To maximize the level of assurance provided with regard to governance, risk management and internal control, with the resources available, the audits conducted by the UN-Women Audit Unit continue to be focused on those areas of governance, management and operations assessed as posing a high level of financial, reputational, legal and functional risk to UN-Women and to the achievement of its goals. In 2015, the UN-Women Audit Unit expanded the audit portfolio by initiating a process for conducting financial audits of projects implemented under the Direct Implementation Modality (DIM). Subsequent to endorsement by the Audit Advisory Committee, the Under-Secretary-General/Executive Director approved the 2015 annual workplan. During 2015, no challenges were encountered in discharging OAI's oversight responsibilities, which necessitated the provision of timely information to the Executive Board, per decision 2015/4.

A. Mandate

3. The dedicated UN-Women Audit Unit (the Unit) was created in March 2012, within UNDP's OAI as a result of a two-yearly Service Level Agreement between OAI and UN Women. During 2015, the Unit continued to provide internal audit services in accordance with the Entity's financial regulations and rules (UNW/2012/6, annex I) and OAI continued to provide reimbursable investigation services pursuant to the Service Level Agreement, signed on 6 December 2013.

4. Throughout 2015, OAI continued to be operationally independent of the management of UN-Women and exercised freedom in determining the scope of its audits and investigations in accordance with applicable international and generally accepted standards.

5. OAI confirms to the Executive Board that audits are performed in accordance with the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics established by the Institute of Internal Auditors. In keeping with those standards, the work of the Unit is subject to rigorous review by the Quality Assurance and Policy Unit of OAI. Additionally, post-audit client surveys are conducted at the conclusion of each audit mission. In relation to audits conducted during 2015, the surveys indicated overall satisfaction with the Unit and the work performed.

B. Independent external oversight

6. The Audit Advisory Committee continued to provide advice to the Under-Secretary-General/Executive Director to promote and support the accountability framework, good governance and the effectiveness of the internal audit and investigation functions of UN-Women. In 2015, the Committee reviewed the 2015 annual workplan for the Unit and monitored its implementation through quarterly progress reports and meetings with the Director of OAI and the Chief of the Unit. In addition, the Committee reviewed and provided comments on the draft Annual Report for 2014 (UNW/2015/4).

7. The Unit communicated its annual workplan to the United Nations Board of Auditors to promote coordination and efficiency.

C. Risk-based audit planning

8. The 2015 audit plan was formulated after conducting a risk assessment of its auditable areas and obtaining the input of senior management, divisions and other stakeholders. The planning process included the systematic analysis of both quantitative and qualitative data in order to assess the financial, reputational, legal and functional risks relating to each of the auditable offices and units.

9. The audit plan was reviewed by the Audit Advisory Committee in December 2014 prior to its submission to and approval by the Under-Secretary-General/ Executive Director in January 2015.

10. The fieldwork for all audits included in the 2015 plan was completed as scheduled during 2015, with the exception of the audit of the UN-Women Country Office in Egypt, which was re-scheduled to 2016 due to a temporary reduction in available staff resulting from a medical emergency. The corresponding audit reports were also issued during 2015, with the exception of those reports relating to audit fieldwork completed in November and December 2015 (two country office and seven DIM project audits), which were issued in January and February 2016.

D. Audit reports issued

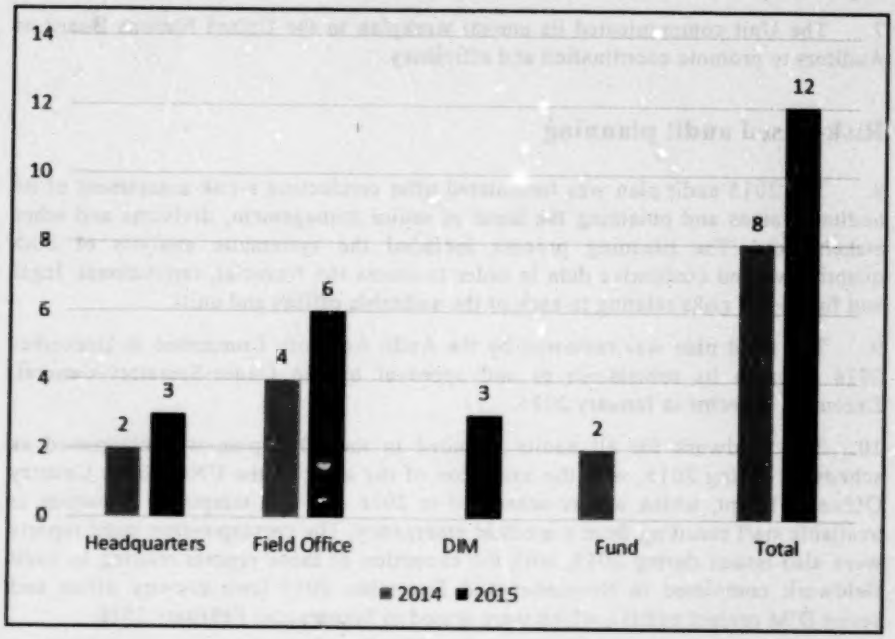
11. Audit reports for six field-based offices, three headquarters units and three DIM projects were issued in 2015. In accordance with decision 2013/4, annex I presents the titles of all internal audit reports issued in 2015 and their ratings. Of the 12 reports, three were related to fieldwork performed in 2014 and the remaining nine to fieldwork conducted in 2015.

12. All UN-Women reports issued since 2012 are available on the UN-Women audit disclosure website, at http://audit-public-disclosure.unwomen.org.

13. The audit reports issued in 2015 generally covered programmatic and operational activities carried out by UN-Women in 2014; hence, the results generally reflect the status of programmes and operations during 2014. The audits covered the programmatic and operational activities of the UN-Women offices or units and represented combined expenditures of some $53 million, or 20 per cent of the total expenditure of $270.5 million reported by the Entity in its financial report for 2014 (A/70/5/Add.12). The audit coverage for 2015 declined by 3 per cent in

comparison with 2014 (23 per cent), due to the allocation of Audit Unit resources to conduct three follow-up audits during 2015. These were in compliance with OAI's policy requiring that a follow-up audit be performed approximately one year after issuance of the original report for all audits resulting in an unsatisfactory rating. While the follow-up audits provide additional verification and assurance that action has been taken to remediate the risks identified, they are not included in figures on overall audit coverage.

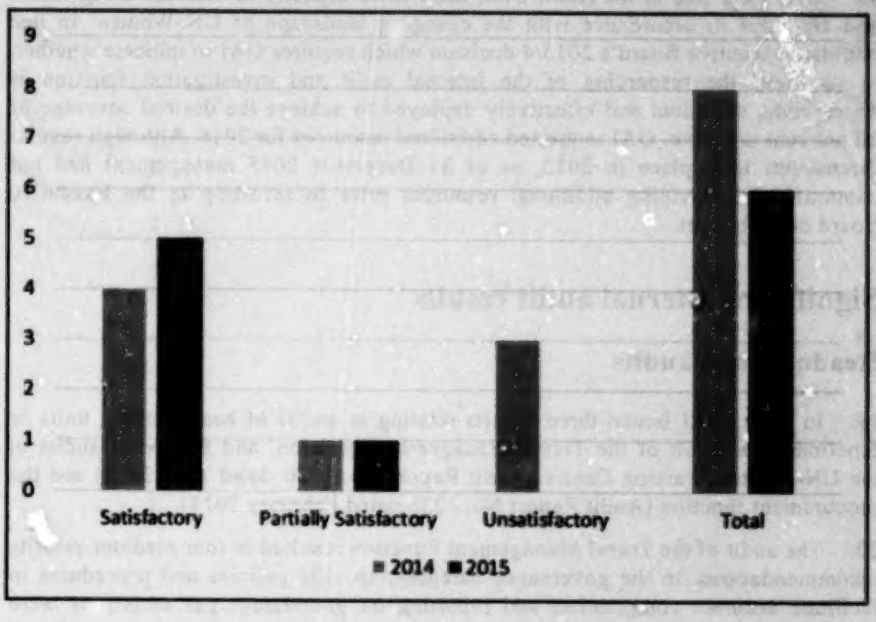
Figure I
Number and type of audit reports issued 2015-2014



E. Audit ratings

14. For the full scope audits of offices, units and functions (excluding DIM project audits), the Unit assigns an overall audit rating of "satisfactory", "partially satisfactory" or "unsatisfactory" based on its assessment of the governance, risk management and control processes. For the six full scope audits issued in 2015, none of the offices or units audited were assessed as unsatisfactory. One (17 per cent) was assessed as partially satisfactory, meaning that one or more issues that might negatively affect the achievement of its objectives were identified. The remaining five offices or units (83 per cent) were assessed as satisfactory, with no issues identified that might significantly affect the achievement of their objectives. Figure II provides a comparison of the audit ratings.

Figure II
Comparison of audit ratings for 2015 and 2014



III. Disclosure of internal audit reports

15. All audit reports issued in 2015 were publicly disclosed in accordance with Executive Board decision 2012/10 (see UNW/2012/16). All reports are subject to OAI's internal due diligence and quality assurance processes prior to issuance to management and the Member States concerned. Thirty days after issuance, all internal audit reports are publicly disclosed via the UN-Women public website at http://audit-public-disclosure.unwomen.org. Of the 12 reports issued in 2015, OAI partially redacted one audit report because it contained sensitive information regarding the country office's safety and security readiness and its information and communications technology infrastructure. No requests were received from any organization or Member State requesting the redaction of any other audit reports.

IV. Staffing and budget

16. In 2015, UN-Women Audit Unit resources were static, with four approved posts: one P-5 Chief, two P-4 and one P-3.

17. The Audit Unit had an overall budget of $1.5 million, representing an increase of some $0.1 million compared with the 2014 budget. Audit and investigations expenditure amounted to $1.4 million, which indicated underspending of the budget by 7 per cent. This was mainly attributable to the reduction in travel-related expenditure pertaining to the postponement of one country office audit.

Decision 2015/4: implications on audit and investigations resources

18. Given the size of the Audit Unit, there is no capacity to increase assignments and activities in accordance with the changing landscape of UN-Women. In line with the Executive Board's 2015/4 decision which requires OAI to indicate whether, in its view, the resourcing of the internal audit and investigation function is appropriate, sufficient and effectively deployed to achieve the desired coverage of 20 per cent or above, OAI requested additional resources for 2016. Although several discussions took place in 2015, as of 31 December 2015 management had not committed to providing additional resources prior to reverting to the Executive Board on its budget.

V. Significant internal audit results

A. Headquarters audits

19. In 2015, OAI issued three reports relating to audits of headquarters, units or functions; the Audit of the Travel Management Function; and follow-up audits of the UN-Women Training Centre (Audit Report No. 1230 dated June 2014) and the procurement function (Audit Report No. 1223 dated February 2014).

20. The audit of the Travel Management Function resulted in four medium-priority recommendations. In the governance category, specific policies and procedures to facilitate accurate computation and reporting on greenhouse gas emissions were recommended. The remaining three recommendations were in the general administration category and related to: the need to develop and implement processes for corporate oversight and monitoring of travel activities; the need for improved processes, controls and procedures relating to the payment of daily subsistence allowances to event and meeting participants; and the need to improve compliance with existing duty travel policies and procedures.

Figure III
Headquarters' follow-up audits: implementation status of recommendations

	Number of recommendations		
Audit report	*Original report*	*Outstanding at issuance of follow-up report*	*Outstanding as at 31 December 2015*
Report No. 1223 — UN-Women Procurement Function	12	2	1
Report No. 1230 — UN-Women Training Centre in the Dominican Republic	11	3	2
Total	**23**	**5**	**3**

21. As shown in Figure III, the headquarters' follow-up audits validated management's progress in implementing the recommendations made in the original audit reports. At the time of issuance of the follow-up audit reports, only 2 of the 12 recommendations remained outstanding for the audit of the procurement function (1 rated high and 1 medium) and only 3 (all rated high) of the 11 recommendations

for the Training Centre audit. As at 31 December 2015, management had fully implemented one additional recommendation under each of these audits.

B. Field office audits

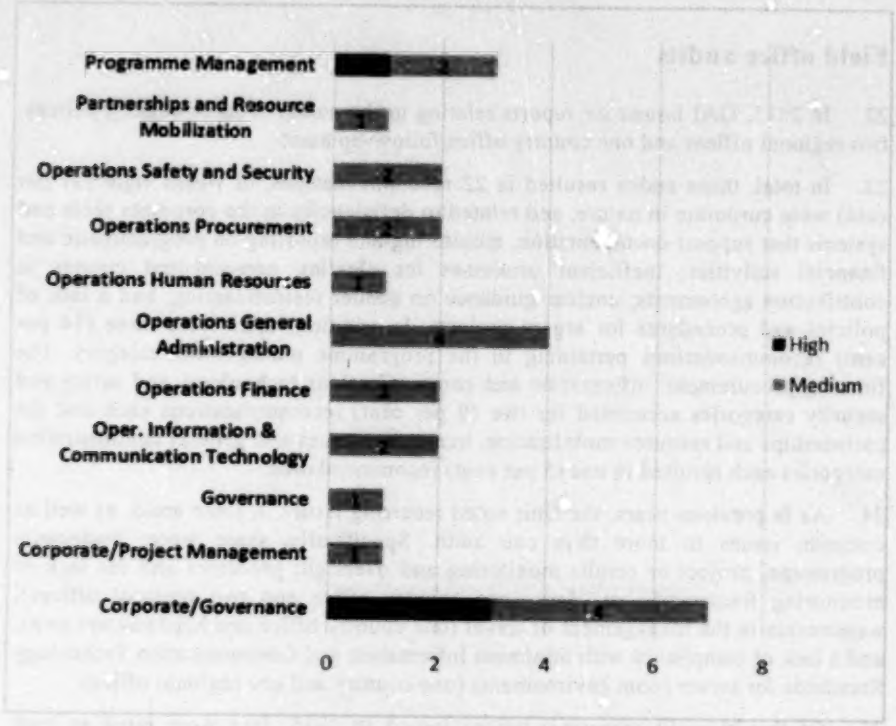
22. In 2015, OAI issued six reports relating to the audits of three country offices, two regional offices and one country office follow-up audit.

23. In total, those audits resulted in 22 recommendations, of which eight (31 per cent) were corporate in nature, and related to deficiencies in the corporate tools and systems that support documentation, monitoring and reporting on programmatic and financial activities; inefficient processes for clearing non-standard clauses in contribution agreements; unclear guidance on gender mainstreaming; and a lack of policies and procedures for urgent projects. In addition, there were three (14 per cent) recommendations pertaining to the programme management category. The finance, procurement, information and communications technology, and safety and security categories accounted for two (9 per cent) recommendations each and the partnerships and resource mobilization, human resources and general administration categories each resulted in one (5 per cent) recommendation.

24. As in previous years, the Unit noted recurring issues in some areas, as well as common issues in more than one audit. Specifically, these were: inadequate programme, project or results monitoring and oversight processes and the lack of monitoring frameworks or plans (one country office and two regional offices), weaknesses in the management of travel (one country office and headquarters unit), and a lack of compliance with minimum Information and Communication Technology Standards for server room environments (one country and one regional office).

25. Of the 26 audit recommendations issued in 2015, four were rated as high priority, requiring prompt action from management to ensure that UN-Women was not exposed to high risks. Figure IV indicates the distribution and prioritization of all recommendations issued in 2015.

Figure IV
Distribution and prioritization of audit recommendations



26. Of special mention is the number of audit issues indicating the need for greater corporate guidance and access to data and information to support effective and timely monitoring and oversight. This includes the lack of corporate systems to support results-based management, the lack of policies and procedures for "urgent" projects, and inadequate corporate policy, guidance and controls related to the payment of daily subsistence allowances to meeting participants.

27. According to an audit issued on 31 December 2015, 6 of the 26 recommendations made in 2015 had been fully implemented, 16 were in the process of being implemented and implementation had not yet begun for 4. Of the 20 outstanding recommendations, three (15 per cent) were rated as high priority.

C. Project audits

28. In 2015, OAI initiated a process for conducting financial audits of projects implemented directly by UN-Women, which are referred to as the Direct Implementation Modality (DIM) project audits.

29. According to OAI's mandate, DIM projects may be reviewed as part of the audit of a country office or other business unit or they may be audited separately through an external supplier managed by the Unit. In 2015, 10 DIM projects were audited. The audits were conducted in the last quarter of 2015, with 3 of 10 reports

having been issued prior to 31 December. The remaining seven reports were issued in January 2016. The combined audited expenditure for the three reports issued in 2015 is $3 million.

30. The three DIM audits issued in 2015 did not result in any recommendations and all received "unqualified" audit opinions.

VI. Follow-up on audit recommendations

31. The overall implementation rate of audit recommendations was 99 per cent as at 31 December 2015, which was 9 per cent higher than the performance target of 90 per cent set by UN-Women. This indicates sustained action by management on the audit issues raised and the recommendations made. This calculation is based on analysis of all reports issued by OAI from 1 January 2013 to 30 November 2015. There were five recommendations that had not been fully implemented for more than 18 months — of which two were high priority (see annex II for complete listing). In 2014, no recommendations had been outstanding for more than 18 months.

32. The two high-priority recommendations related to the UN-Women Training Centre. They required management to (a) perform an analysis to determine the Centre's mandate, mission, role and optimal location; and (b) ensure its sustainability through the development and implementation of a resource-mobilization strategy. Management has indicated that implementation of these two recommendations is resource intensive. All of the medium-priority long-outstanding recommendations were either implemented or in progress in 2016. One was implemented during the first quarter of 2016. The remaining two medium-priority recommendations required UN-Women to develop a corporate policy on the use and management of Special Service Agreements and to address weaknesses in the Grant Management System used by a Fund.

VII. Advisory services

33. The UN-Women Audit Unit continued to respond to requests for advice, information and detailed inputs received from UN-Women managers at headquarters and field offices. The advice covered a range of topics, including donor requests for information, changes to donor agreements and procurement contracts, contract structuring and retrieving project status/management data from ATLAS. The Unit also participated in the UN-Women Lunch and Learn programme, making an informational presentation on internal audit, the audit process, audit preparation and the Unit.

VIII. Investigations

34. In accordance with the Service Level Agreement, OAI provides investigation services covering allegations of fraud, corruption or other wrongdoing (including workplace harassment, the abuse of authority or prima facie evidence of retaliation against whistle-blowers) by UN-Women staff members, non-staff personnel and contractors.

A. Caseload

35. In 2015, OAI opened 19 new cases compared with 17 in 2014. OAI also carried over nine cases from 2014, bringing the total caseload in 2015 to 28, an 8 per cent increase to the total caseload for 2014 (26 cases), as shown in Figure V.

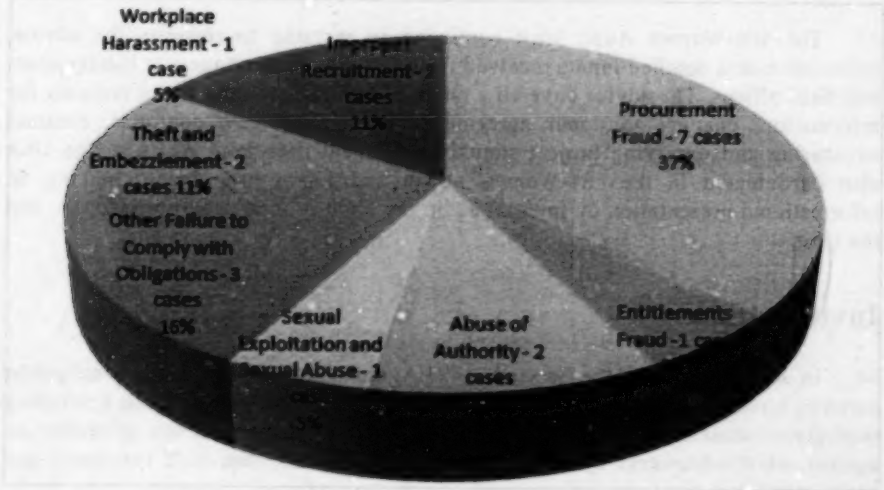
Figure V
Caseload in 2014 and 2015

Caseload	*2014*	*2015*
Carry-over as at 1 January	9	9
Intake during the year	17	19
Total	**26**	**28**
Closed (from cases carried over)	5	7
Closed (from intake)	12	11
Total	**17**	**18**
Carried over as at 31 December	9	10

B. Types of complaint

36. The 19 complaints received during 2015 are detailed in Figure VI. Complaints relating to financial irregularities — comprised of procurement fraud (7), theft and embezzlement (2) and entitlement fraud (1) — constituted 53 per cent of all cases received by OAI in 2015, a 6 per cent increase compared with 2014 (47 per cent).

Figure VI
Case intake by category, 2015


Workplace Harassment - 1 case 5%
Recruitment - 2 cases 11%
Procurement Fraud - 7 cases 37%
Theft and Embezzlement - 2 cases 11%
Other Failure to Comply with Obligations - 3 cases 16%
Sexual Exploitation and Abuse - 1
Abuse of Authority - 2 cases

37. Geographically, the 19 cases received in 2015 were from Sub-Saharan Africa (8) (comprised of Eastern and Southern Africa (4), Western and Central Africa (4)); the Arab States (6); Asia and Pacific (2); Americas and the Caribbean (1); Europe and Central Asia (1); and headquarters (1).

C. Cases resolved/closed

38. In 2015, OAI closed 18 cases: 10 after a preliminary assessment (compared with 15 in 2014) owing to insufficient evidence of wrongdoing to justify an investigation or because an investigation was not warranted, and 8 after investigation (compared with 2 in 2014). Of the eight cases closed after investigation, six resulted in a closure note, one case resulted in a closure report, and one case resulted in an investigation report.

39. The case that resulted in an investigation report was transmitted to the Division of Management and Administration pursuant to the requirements of the UN-Women Legal Framework for addressing Non-Compliance with United Nations Standards of Conduct.

Figure VII sets out the disposition of cases in 2014 and 2015.

Figure VII
Disposition of cases in 2014 and 2015

Action taken	*Cases in 2014*	*Cases in 2015*
After preliminary assessment		
Closed (investigation not warranted)	15	10
Subtotal	**15**	**10**
After investigation		
Closed (not substantiated)	1	7
Closed (substantiated — submitted to UN-Women Management)	1	1
Subtotal	**2**	**8**
Total	**17**	**18**
Investigation reports issued	2	1

D. Financial loss

40. One investigation report was issued during 2015, resulting in a substantiated financial loss for UN-Women amounting to approximately $12,248. The aggregate amount was comprised of payments for consultancy fees of $9,200 and funds of $3,048 that were evidenced as false and/or not supported by a deliverable. OAI recommended that UN-Women seeks to recover the amount from the implementing partner.

E. Cases carried forward

41. At the end of 2015, OAI had 10 open cases for UN-Women: 2 were at the assessment stage and 8 were under investigation.

IX. Opinion (decision 2015/4)

42. UN-Women's management is responsible for ensuring that UN-Women's governance, risk management and control remains adequate and effective. In accordance with UN-Women's oversight policy as part of UN-Women's accountability framework and Financial Rules and Regulations (UNW/2012/6), the United Nations Board of Auditors provides independent external oversight. This includes audits of UN-Women's financial statements and related financial procedures, accounting system, internal financial controls and the administration and management of UN-Women in general. The primary objective of the work performed by the United Nations Board of Auditors is to express an opinion on UN-Women's financial statements, which is different from the objective of the work carried out by OAI.

43. OAI provides, under a Service Level Agreement, independent internal oversight through internal audits on the adequacy and effectiveness of UN-Women's framework of governance, risk management and control. OAI's opinion is based on the audit reports issued between 1 January and 31 December 2015, the majority of which covered UN-Women activities in 2014. A concise summary of the audit work that supports the opinion is included in section V of this report and the supporting criteria are described in annex III.

44. In OAI's opinion, based on the scope of work undertaken, the adequacy and effectiveness of the governance, risk management and control in the audits issued in 2015 were in aggregate satisfactory, which means that they were generally established and functioning well. However, OAI would like to add the following: (a) the Executive Board should note that the opinion is based on an audit coverage of 20 per cent of the 2014 expenditures of UN-Women; and (b) 31 per cent of all audit recommendations were corporate in nature, relating to policy guidance and corporate support. This suggests that the focus needs to be on ensuring that such corporate issues are managed to avoid a negative impact on UN-Women.

45. The audit recommendation implementation ratio as at 31 December 2015 was 99 per cent, which is above the corporate target set by UN-Women. This demonstrates management's commitment to risk management and reduction and provides assurance that appropriate and timely action is taken, as and when improvements relating to governance, risk and control are necessary.

Annex I

Office of Audit and Investigations audit reports issued in 2015 pertaining to UN-Women

	Audit type	*Report no.*	*Audit subjects*	*Rating*[1]
Headquarters				
1	Compliance audit	1434	UN-Women Travel Management Function	Satisfactory
2	Follow-up	1435	UN-Women Procurement Function — Follow-up Audit	N/A
3		1438	UN-Women Training Centre in the Dominican Republic — Follow-up	N/A
Field-based Regional and Country Offices				
			East and South Africa	
4	General scope	1436	UN-Women Country Office in Tanzania	Satisfactory
5	Follow-up	1309	UN-Women Country Office in the Democratic Republic of the Congo — Follow-up — Follow-up Audit	N/A
6	DIM projects	1591	UN-Women Senegal — 81116 Fonds De Solidarité Prioritaire Muskoka	N/A
7		1595	UN-Women Sudan — Consolidating Efforts that Contribute to Gender Equality	N/A
			Arab States	
8	General scope	1307	UN-Women Regional Office for Arab States	Partially satisfactory
			Europe and Central Asia	
9	General scope	1437	UN-Women Country Office in Georgia	Satisfactory
10	DIM project	1592	UN-Women Kazakhstan — 89339 Central Asia Regional Migration Programme, Phase II	N/A
			Asia and the Pacific	
11	General scope	1308	UN-Women Regional Office for Asia and the Pacific in Thailand	Satisfactory
12		1439	UN-Women Country Office in Afghanistan	Satisfactory

DIM = direct implementation modality.

[1] In view of the nature of the audit or the limited audit scope, DIM financial audits and follow-up audits do not have an audit rating.

Annex II

Audit recommendations unresolved for 18 months or more

Recommendation	*Office/Unit Concerned*
Governance and strategic management	
1 Perform a detailed analysis of the Centre's ability to deliver within the existing context and use the analysis to determine the Centre's mandate, mission, role and optimal location. (R1230/2) (High)	UN-Women Policy Division (UN-Women Training Centre)
2 Maintain adequate funding for the Centre's resource-mobilization activities by (a) finalizing, approving and implementing a resource-mobilization strategy and a related plan to guide the Centre's resource-mobilization efforts; and (b) providing training to management on how to make resource mobilization a sustainable activity. (R1230/4) (High)	UN-Women Policy Division (UN-Women Training Centre)
Procurement operations	
3 The Procurement Section should strengthen the use and management of Special Service Agreements by (a) collaborating with the Human Resources Centre to develop a clear hand-over strategy, which takes into consideration the Procurement Section's need for adequate capacity and (b) ensuring that the Delegation of Authority Framework is amended to reflect the duties of the Procurement Section appropriately. (R1223/11) (Medium)	Procurement Section/ Office of Human Resources
Operational support provided by UNDP	
4 Sign a Service Level Agreement with UNDP Programme of Assistance to the Palestinian People covering the operational support services to be provided, the expected turn-around time frames, the responsibilities of both parties, and the fees attached to the services. (R1226/1) (Medium)	Occupied Palestinian Territories
Grantee management	
5 Perform an independent post-implementation review of all the deployed modules to evaluate the effectiveness of the system and its ability to support the Trust Fund and the Fund for Gender Equality in their daily activities. (R1227/2) (Medium)	Trust Fund to End Violence against Women

Annex III

Description of criteria that support OAI's opinion

1. In accordance with Executive Board decision 2015/4 of June 2015, OAI provided an opinion in this Annual Report, based on the scope of work undertaken and on the adequacy and effectiveness of the audited framework of governance, risk management and control (GRC). The summary of the audit work performed is provided in the body of the audit report, under section V. This annex is to provide a brief description of the criteria used to support OAI's opinion.

2. The results of the following audits are taken into account to support OAI's opinion:

(a) Audits of UN-Women country offices

(b) Audits of UN-Women headquarters functions or units; and

(c) Audits of UN-Women DIM projects

3. The distribution of 2015 audit results regarding the adequacy and effectiveness of the GRC at the audited Entity level is shown in Figures I and II in document 2016/4. This document shows the distribution of the audit reports that were issued by OAI in 2015 by type of audit rating: "satisfactory", "partially satisfactory" and "unsatisfactory".

4. In addition, the audit results are aggregated using the amount of expenditure covered by the audits undertaken in 2015. The result of this aggregation is then grouped by the three levels of audit rating used by OAI: "satisfactory", "partially satisfactory" and "unsatisfactory".

5. Adjustments were made when aggregating expenditure for the DIM projects because the scope of the DIM financial audits focuses on a financial certification of expenditure and therefore, these audits do not directly assess the GRC aspects of a UN-Women project. Nonetheless, they do provide indirect assurance about the UN-Women GRC. As such, OAI estimated that the results of the DIM financial audits give a 50 per cent assurance about UN-Women GRC.

6. This leads to two different distributions by audit rating: one presented by number of audit reports issued and the second by the amount of expenditure covered by the audits.

7. The distribution of audit ratings for 2015 is as follows:

Figure 1
Distribution of audit ratings

Rating	*By audited expenditure*	*By number of audit reports issued*
Satisfactory	92%	87%
Partially satisfactory	8%	13%
Unsatisfactory	0%	0%

8. For both types of actual distribution, the combined share of "partially satisfactory" and "unsatisfactory" ratings account for less than 50 per cent. In other

words, the majority of audited expenditures and the majority of audit reports issued in 2015 have a rating of "satisfactory".

9. The implementation rate of internal audit recommendations is also taken into consideration. The actual implementation rate of internal audit recommendations at the end of 2015 is 99 per cent, which is satisfactory when compared to the UN-Women's target of a 90 per cent overall implementation rate.

10. Consequently, based on the scope of work undertaken in 2015, in OAI's opinion, the adequacy and effectiveness of the Entity's framework of GRC were "satisfactory", which means that they were generally established and functioning well.

Annex IV

Management response to the Annual Report on Internal Audit and Investigations

1. The management of UN-Women recognizes and wishes to express its appreciation to the Office of Audit and Investigations of the United Nations Development Programme for their continued support to UN-Women through the independent audit assurance and investigation service they provide.

2. UN-Women is pleased to present its management response to the report of the Director of the Office of Audit and Investigations of the United Nations Development Programme (UNDP) on internal audit and investigation activities for the year ended 31 December 2015.

3. UN-Women acknowledges the key issues identified in section V of the report, "Significant internal audit results", and wishes to highlight below the improvements to operations and actions taken to address the recommendations. UN-Women further appreciates acknowledgement that the audit recommendation implementation ratio as at 31 December 2015 was 99 per cent.

Headquarters recommendations

Need for specific policies and procedures to facilitate accurate computation and reporting on greenhouse gas emissions

4. UN-Women has adopted the policy of the United Nations Greening the Blue, as applicable to the organization, to facilitate the accurate computation and reporting on greenhouse gas emissions. This is to be in line with all the UN Agencies and ensure consistency with the Strategic Plan for Sustainability Management in the United Nations system.

Need to develop and implement processes for corporate oversight and monitoring of travel activities

Need to improve compliance with existing duty travel policies and procedures

5. UN-Women implemented a dashboard tool to further enhance oversight and monitoring of the travel activities of the organization. The dashboard retrieves data from the corporate support system, i.e. Atlas, and presents the travel activities of each business unit across the organization. The travel data presented in the dashboard is globally accessible across UN-Women and used on a regular basis for analyses of travel transactions. It facilitates the follow-up of outstanding travel claims and ensures compliance with travel policies and procedures. This includes the monitoring of partially paid purchase orders, which undergo timely analysis and are closed.

Need for improved processes, controls and procedures relating to the payment of daily subsistence allowances to event and meeting participants

6. The revision of the Duty Travel chapter of the Programme and Operations Manual (POM) is under way to introduce, among others, more efficient processes and better controls on the payment of daily subsistence allowances to meeting participants. Currently, prepaid debit cards are issued to participants travelling to

New York for their daily subsistence allowance and terminal expenses. This has greatly reduced the transaction time and cost of creating and approving numerous one-time vendors and individual payments to meeting participants in Atlas. With the use of prepaid debit cards, only one invoice is received, processed and paid to the bank.

Field offices recommendations

Develop corporate tools and systems that support documentation, monitoring and reporting on programmatic and financial activities.

7. UN-Women has recently launched two new corporate monitoring tools: (1) Results Management System (RMS), and; (2) Procurement Dashboard. RMS has enabled field offices to link and report their programme activities and results against the Strategic Notes/Annual Workplan. The Procurement Dashboard is developed in two phases; phase one allows management to monitor the overall procurement activities and expenditures, and phase two focuses on forecasting, planning, sourcing in an online environment (e-procurement), and managing and administering contracts.

Improve the process of negotiating and providing clearances for non-standard clauses in contribution agreements in order to better support field offices; Implement a corporate process to track non-standard clauses in contribution agreements and adjust resources and activities to meet donor requirements

8. UN-Women has taken actions to improve the process of negotiating and providing clearances for non-standard clauses. An online non-standard agreement system will be launched in 2016 which will clearly outline the roles and responsibilities of offices. The Leads Management System launched in April 2016 provides better support to offices throughout the negotiation process and engagement with donors to ensure that non-standard clauses are eliminated. UN-Women also released a Donor Agreement Handbook in March 2016 intended to increase the understanding of donor agreement clauses and help field offices in negotiations with donors.

Provide clear guidance to Country Representatives by aligning all documents guiding UN-Women on gender equality and women's empowerment

9. UN-Women is building on the findings of the corporate formative evaluation of the implementation of its UN coordination mandate. The evaluation is currently being finalized and will be presented to the Executive Board at its second regular session for 2016. UN-Women management response to the evaluation will include the update of the existing strategy for implementing the Entity's coordination mandate, and ensuring the consistency and alignment of relevant guidance.

Develop and disseminate policies and procedures for engaging in activities on an "urgent" basis or in a crisis environment.

10. UN-Women has formed a working group and developed the fast tracking concept note in response to urgent projects. In collaboration with Human Resources, a surge capacity roster in response to emergency and crisis situations is being developed.

Recurring issues

Programme management

11. UN-Women has taken actions to introduce more rigour into the capacity assessment and selection of implementing partners. These actions will be reflected in the forthcoming revised Programme and Operations Manual. Oversight and monitoring of project advances to implementing partners have likewise been strengthened. Challenges experienced with partners have been identified and dedicated support in the recovery of long-outstanding advances has been instituted. A partner training kit has been developed to be used by field offices when training implementing partners to ensure good understanding of the management, monitoring and reporting procedures on the use of resources to achieve the intended results. Finally, automated aged partner advance reports were launched in April 2016, which are made available across the organization to monitor the long-outstanding advances and facilitate the conduct of necessary follow-up actions.

12. UN-Women launched the new Results Management System (RMS) in 2015 to enable field offices to link their programmes to the Strategic Notes/Annual Workplan and to report on their annual results. RMS provides standardized reports on activities and outputs in the Strategic Notes/Annual Workplans on an individual (by country offices) and on an aggregated basis (by regions). UN-Women also strengthened staff capacity for quality and timely reporting. The midterm review of the annual workplan used both the Organizational Effectiveness and Efficiency Framework (OEEF) and the Development Results Framework (DRF) to better capture results.

13. To ensure the timely allocation of funds and donor reporting, the Donor Agreement Management System (DAMS) was rolled out in 2016 to enable donor agreements, reporting milestones and revenue tranches to be easily searched. Headquarters has organized the necessary training sessions for field office and Headquarters personnel on the functionalities of the system. Additionally, a donor relations officer has been recruited to provide support and quality assurance of donor reporting to the regional offices and country offices.

Lack of compliance with minimum Information and Communications Technology (ICT) Standards

14. The relevant UN-Women offices have implemented most of the recommendations to comply with the UN-Women ICT Infrastructure and Telecommunications standards to ensure safe and secure information systems. The required fire suppression system has been procured for installation. The offices have put in place a system for the monthly backup of data files that are stored at a neighbouring country office.

Audit of projects under Directly Implementation Modality (DIM)

15. UN-Women is pleased to receive unqualified opinions with no recommendations on all audit reports issued in 2015 for projects under DIM.

Follow-up audit recommendations

Governance and strategic management (UN-Women Training Centre in the Dominican Republic)

16. UN-Women has initiated a review of the UN-Women Training Centre's (Training Centre) operations and will engage a consultant to proceed with further analyses. The consultant will develop a global training strategy to maximize the efficiency, effectiveness and impact of resources dedicated to the Training Centre as a knowledge-hub and in support of UN-Women's corporate strategy, mandate and goals. Following the completion of the detailed analyses, the Training Centre's mission, mandate, location and role will be determined.

Procurement operations

17. The management of Special Service Agreements (SSAs)/Consultants in headquarters will be centralized within the Human Resources Division and an additional post (at GS-7 level) is being advertised to manage the process. A consultant will also be engaged to develop revised policy on consultancy management, taking into account the recent developments within the UN system in relation to the use of non-staff contracts. Funding has been secured for both the post and the consultant.

Operational support provided by UNDP

18. A Service Level Agreement with the UNDP Programme of Assistance to the Palestinian People has been signed effective 11 February 2016 to cover the operational support services provided to the UN-Women Palestine Office.

Grantee management

19. UN-Women has engaged the services of a consultant to address issues noted during the initial phase of implementation of the Grants Management System (GMS) and to develop further enhancements to the system. As such, UN-Women has decided that it will be more cost-effective and strategic to perform a final independent review of the GMS after all additional enhancements to the existing modules have been completed.

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Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women

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Audit matters

Report of the Audit Advisory Committee for the period from 1 January to 31 December 2015

I. Introduction

1. Pursuant to item 29 of the terms of reference of the Audit Advisory Committee (AAC), the fourth report of the Committee to the Under-Secretary-General/Executive Director of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) provides a summary of the activities undertaken and the advice given by the AAC in 2015. The present report is made available to the Executive Board and, upon request, the Chair presents the report to the Board.

Background

2. In May 2012, the Under-Secretary-General/Executive Director of UN-Women approved the original terms of reference of an oversight committee, to be known as the AAC. The terms of reference may be modified from time to time, as necessary. In January 2016, the Under-Secretary-General/Executive Director approved revised terms of reference, which are available from www.unwomen.org/en/about-us/accountability/audit.

3. Item 1 of the terms of reference describes the Committee as having been established to provide the Under-Secretary-General/Executive Director with independent, external advice based on good practice regarding the organization's accountability framework and systems, including risk management. The Committee assists the Head of the Entity in fulfilling its oversight responsibilities in accordance with relevant best practices. The Committee has an advisory role and is not a governance body; no language or clauses in the terms of reference are intended to imply otherwise.

4. In September 2012, the Under-Secretary-General/Executive Director formally constituted the AAC to further enhance accountability and "promote proper governance and high ethical standards, as well as the adoption and use by

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management of best practices in risk and financial management" within UN-Women, in accordance with item 2 of the terms of reference.

5. During 2015, the following five members constituted the AAC: Catherine Bertini (United States of America, January-October 2015), William Fowler (United States of America), Elizabeth MacRae (Canada), Yuen Teen Mak (Singapore) and Lamin Sise (The Gambia, effective July 2015). The Committee as a whole is made up of experts in financial and programme matters, accounting, governance, internal audit and investigation, external audit, internal control and risk management practices and principles and United Nations intergovernmental and normative work and processes.

6. In accordance with items 6 and 7 of the terms of reference, all Committee members are independent of and external to UN-Women. Additionally, Committee members complete an annual confirmation of independence for the Under-Secretary-General/Executive Director that assures the transparency of Committee members fulfilling their roles, without compromising any interests.

II. Audit Advisory Committee activities and advice as at 31 December 2015

7. In 2015, the AAC held four face-to-face meetings, on 5 and 6 March, from 21 to 23 April, on 22 and 23 July and from 18 to 20 November. UN-Women participants in the meetings included the Under-Secretary-General/Executive Director, the two Deputy Executive Directors and relevant representatives of programme and operational senior management. As required, the Committee also met without management present and had separate in-camera meetings with the Under-Secretary-General/Executive Director, the Board of Auditors and the Director of the Office of Audit and Investigations of the United Nations Development Programme (UNDP), which is the Office responsible for the UN-Women Audit Unit. The Committee also met with UN-Women's Legal Officer. The Chair of the Committee participated in the annual session of the Executive Board in July 2015. In addition to formal meetings, Committee members continued their internal consultations and deliberations, document review and provision of advice to UN-Women management via telephone and e-mail interaction.

8. Minutes from the meetings were prepared and approved. The Committee interacts regularly with the Under-Secretary-General/Executive Director during each meeting and formally reports on its deliberations after each on-site meeting.

9. As at 31 December 2015, the Committee was comprised of only four members and is in the process of being renewed. It is important that the Committee continues to have the appropriate balance of skills, experience and diversity to continue to carry out its functions effectively.

A. Board of Auditors

10. The Committee has met regularly with the Board of Auditors to share relevant information and understand the strategies implemented to ensure overall audit coverage for UN-Women, which includes the work performed by the UN-Women Audit Unit.

11. The Committee has regularly been updated on the implementation status of the recommendations contained in the reports of the Board of Auditors. The Committee supports efforts by UN-Women to handle the outstanding issues, particularly in ensuring that underlying systemic and strategic issues are addressed in a consistent and ongoing manner.

B. Regional architecture and organizational challenges

12. The Committee has been briefed extensively by senior management on the organizational challenges that UN-Women has experienced since its formal inception in 2011, when four entities of the United Nations were combined to create UN-Women.

13. In 2014, the implementation of the regional architecture of UN-Women was completed. The Committee understands the challenges of ensuring that appropriate staff complements are in place in Headquarters and each of the field offices. During 2015, UN-Women experienced an ongoing transition of senior management, which created some vacant positions. This may have increased challenges in ensuring a coordinated capacity to achieve results and in providing the necessary training and learning required to fully implement appropriate risk management and control strategies throughout the organization.

14. The Committee recognizes that regional and other field offices need the capacity to exercise authority in a decentralized work environment. It also notes that the requisite controls must be in place both at Headquarters and in the field to monitor and mitigate operational and strategic risks. The Committee understands that during 2015 not all country-specific internal control frameworks and delegations of authority were fully operationalized. The Committee understands that UN-Women is monitoring and assessing capacity to fully apply such frameworks when the appropriate capability is developed.

15. The Committee also understands that UN-Women continues to update its Human Resource Strategy and implement organizational development initiatives. These initiatives include the development of a comprehensive performance management framework and participation on a United Nations inter-agency initiative to strengthen performance management, based on best practice and common areas of concern.

16. As noted in the Committee's previous reports, and given that the implementation of the regional architecture was one of the Entity's organizational priorities, the Committee expects that through UN-Women's monitoring of its key performance indicators, it will be in a position to report substantively on the realization of benefits, including operational efficiencies, which were expected as a result of decentralization. The Committee understands that in 2015 an independent evaluation of the regional architecture was initiated and looks forward to learning the conclusions from that evaluation in 2016.

C. Programming initiatives

17. Historically, UN-Women has worked with a large number of implementing partners with small funding allocations. During 2015, UN-Women embarked on a

consultative process with staff to identify key priority or focus areas to further align the Entity's normative, coordination and operational work. As a result, Flagship Programming Initiatives (FPIs) were rolled out. These are intended to allow UN-Women to move from a large number of small programmes to a small number of large programmes, to facilitate resource mobilization through a more coordinated effort and to build partnerships in the field to actualize transformative change.

18. The Committee supports UN-Women in its initiative to move to Flagship Programming Initiatives. The Committee recommends that appropriate performance indicators be developed and integrated into the Flagship Programmes to ensure that the expected results can be measured and reported on. The Committee also suggests that the Independent Evaluation Office be involved at the inception of these programmes to ensure that effectiveness measures are developed and subsequently used to evaluate the impact of the programmes.

19. As part of the change management process underpinning the implementation of Flagship Programmes, the Committee understands that UN-Women will focus on strengthening business development skills and providing other relevant training for UN-Women field representatives.

20. The Committee also recognizes that the Entity is implementing an organizational management and reporting system initiative, which is part of the Business Efficiency Project launched in 2014. The Committee understands that this initiative will deliver upgrades and systems that provide various process improvements, including a more direct link between programme results and budget expenditures. It will also facilitate the tracking of performance indicators and enhance donor reporting.

D. Funding framework and resource mobilization

21. The Committee appreciates the elements included and the complexities of UN-Women's Funding Framework and budgetary processes. The Committee underscores the importance of ensuring transparency and cost alignment in the funding framework — for example, that all costs are funded from the correct funding sources, and that central costs are proportionally funded from core and non-core resources. The Committee understands that a cost-recovery policy was formalized in December 2015 to support managers in costing appropriately.

22. One key aspect of UN-Women's financial realities is its resource mobilization targets and strategies. As noted in previous reports, the Committee understands the potential opportunities that the regional architecture has created to strengthen and increase the linkages for inter-agency coordination and resource mobilization at the local level.

23. The Committee recognizes that UN-Women developed a Resource Mobilization Strategy 2014-2017. This strategy is intended to enable a coordinated effort involving a contribution from every part of the organization — under the leadership of the Under-Secretary-General/Executive Director — to help reach the targets for voluntary contributions to support full implementation of the UN-Women Strategic Plan 2014-2017. The Committee also understands that UN-Women provided a strategic brief on resource mobilization to the Executive Board in July

2015 and is currently developing a Private Sector Engagement Strategy, which will be finalized in 2016.

24. The Committee commends UN-Women on the increase of its non-core resource portfolio in 2015. However, the Committee continues to note the Entity's ongoing challenges regarding resource mobilization in 2015. While some challenges relate to the exchange-rate losses and shifting priorities of donors, some may also be due to UN-Women's ambitious targets.

25. The Committee understands that mobilization targets and strategies and the allocation of resources may need to be improved in regional and country offices. It reiterates the need to clarify organizational responsibility and accountability for both core and non-core resource mobilization at the field level. Having standard resource mobilization targets in field offices may not be realistic, given the unique environmental and organizational factors found in the various field offices. Without clear assignment of responsibility and realistic targets, the risks of not meeting resource requirements are increased, and resources may not be sufficient for UN-Women to carry out its mandate.

26. Furthermore, while the pace of resource mobilization needs to be accelerated and delivery through implementing partners needs to be more effective, the Committee recommends prudence in UN-Women resource mobilization efforts. UN-Women should therefore guard against a tendency to accept all moneys, which could lead to non-reversible long-term commitments and future risks to the Entity's core mandate.

E. Enterprise risk management

27. In 2015, UN-Women approved its enterprise risk management policy and used a phased approach to begin implementing the strategy, embedding and mainstreaming enterprise risk management into its business processes. The Committee supports UN-Women's efforts to date. The Committee reiterates the importance of clearly identifying accountability and responsibility for risk ownership, differentiating between risk managers and risk owners, ensuring appropriate confidentiality of risk management information, and aligning and integrating the internal control framework principles and practices with those of the enterprise risk management framework.

28. The Committee also stresses the importance of both the Board of Auditors and internal auditors being cognizant of the enterprise risk management framework and its components.

F. Evaluation function

29. The Independent Evaluation Office shared its 2014 Report on the evaluation function at UN-Women and its 2014-2017 Corporate evaluation plan with the Committee. As noted previously, the Committee believes that evaluation results should reflect achievements expected in the Strategic Plan and be used to increase knowledge and improve performance results. In this respect, it is particularly important that the annual evaluation report is practical, realistic and usable and reflects clearly how the programmes have been effective. The Committee noted that the 2014 report included examples of lessons learned from corporate and

decentralized evaluations that were used to foster change. In this way, identification of good programme examples showcases UN-Women capabilities and successes, so as to support resource mobilization and attract donor funds.

30. The Committee continues to stress the importance of appropriate centralized and decentralized resourcing of the evaluation function. The Committee understands that the future projected budget for the evaluation function is 3 per cent of UN-Women's total plan/programme budget, as recommended in its evaluation policy. The Committee believes that this percentage appears high, given the size of UN-Women and the resource challenges that it faces. It therefore suggests that a benchmarking review/assessment be undertaken with comparable international evaluation functions, particularly with respect to staffing and resources.

G. Internal audit

31. The Committee recognizes that UN-Women entered into a Service Level Agreement with the Office of Audit and Investigations (OAI) of UNDP in December 2011 to conduct internal audits and investigations on behalf of UN-Women. The Committee notes that a further agreement for an additional two years was entered into in December 2013.

32. In 2014, UN-Women commenced the process of determining whether value for money was obtained through outsourcing the internal audit function or whether an in-house internal audit function would be preferable. In its 2014 annual report, the Committee recommended that the UN-Women Audit Unit, established through the Service Level Agreement with UNDP, be continued until such time as UN-Women had its full senior management structure and complement in place and the costs and benefits of any subsequent transition of the internal audit function were identified and approved by the Executive Board. In December 2015, UN-Women renewed its Service Level Agreement for an additional two years.

33. The Committee also recommended in its 2014 report that, as part of the process of studying options for the most appropriate internal audit model, UN-Women determine the level of audit assurance required. This is particularly important in view of Executive Board decision 2015/4 requesting that the internal audit and investigation offices include in annual reports "a) An opinion based on the scope of work undertaken and on the adequacy and effectiveness of the Entity's framework of governance and risk management and control; (b) A concise summary of work and the criteria that support the opinion; ... (d) A view on whether the resourcing of their function is appropriate, sufficient and effectively deployed to achieve the desired internal audit and investigation coverage".

34. The Committee reiterates the importance of regularly monitoring and assessing resource levels and capacity to ensure that they are appropriate and sufficient to address the overall assurance needs of UN-Women. The Committee notes in paragraph 18 of the Report on internal audit and investigation activities for the period from 1 January to 31 December 2015(UNW/2016/4), "the OAI requested additional resources in 2016. Although several discussions took place in 2015, as of 31 December 2015 management had not committed to providing additional resources prior to reverting to the Executive Board on its budget." The Committee supports the continued strengthening of the internal audit services of UN-Women in order to ensure sufficiency of audit coverage in audit plans.

35. The Committee also reiterates its recommendation that UN-Women study the options for the most appropriate model to deliver internal auditing — through outsourcing or an in-house function. As noted in the 2014 AAC annual report, this should be fully supported by a comprehensive budget proposal for the consideration of the Executive Board. The Executive Board carefully considers the resources required to manage the realization of a full transition to internal auditing capacity, in addition to the resources needed to establish the management and administrative infrastructure of the function.

36. While the Committee understands that the UN-Women Audit Unit communicates its annual workplan to the Board of Auditors, it is also important that the Unit and the Board of Auditors engage in more ongoing communication and collaboration to ensure the complementarity of the audit functions. This is particularly relevant in view of the opinion requested by the Executive Board, noted in paragraph 33.

37. The Committee understands that the UN-Women Audit Unit is considered operationally independent from UNDP. However, the Committee remains concerned that there may be potential conflicts of interest because UNDP undertakes some administrative functions for UN-Women through other Service Level Agreements, such as for information and communications technology systems and the administration of payroll, benefits and entitlements. As a compensating control and in order to ensure transparency and best value for money, the Committee reiterates the importance of having an independent organizational focal point in UN-Women to oversee internal audit activities and ensure that results are integrated into the senior management structure.

38. The Committee reviewed the annual workplans for the UN-Women Audit Unit for both 2015 and 2016 and recommended the approval, in principle, of the plans. The Committee notes that starting in 2015, the plan also included financial audits of projects directly implemented by UN-Women, thereby increasing the assurance provided.

39. For 2017, the Committee recommends that internal audit re-visit its audit universe in view of the implementation of regional architecture. In addition, the annual risk assessment of both headquarters entities and processes and field offices may have to be refined to reflect changes to UN-Women's organizational structure and strategic and operational priorities and to leverage the results of the Entity's risk registers, developed as part of its enterprise risk management framework.

40. The Committee was provided with quarterly progress reports and briefed on the results of the various audit engagements performed during 2015, including systemic and recurring issues of interest. It is important that UN-Women address recurring audit issues, particularly those dealing with Entity-wide or corporate issues, such as policy guidance and corporate support.

H. Investigations

41. The Committee received regular updates from the OAI, which provided an overview of the investigation caseload, the breakdown of the nature of the allegations, and the status of the cases.

42. The Committee reiterates the importance of the Under-Secretary-General/Executive Director and relevant members of UN-Women senior management receiving timely reports setting out the current investigation cases as well as management action taken as a result of closed investigation cases. In that way, UN-Women can satisfy itself that there is appropriate follow-up for cases that warrant investigation and that UN-Women's accountability for decision-making and results is assured. The Committee stresses the importance of UN-Women documenting and understanding the institutional process for identifying and investigating wrongdoing to ensure that it is appropriately addressed.

43. The Committee also notes that the link to reporting wrongdoing on UN-Women's external website is difficult to locate. As such, whistle-blowing information may not be readily available for easy access. The Committee suggests that UN-Women review the Entity's Whistle-blowing policy and its implementation to ensure that it is sufficiently comprehensive and easily understood.

I. Financial statements

44. The Committee reviewed the draft financial statements for the year ended 31 December 2014. The Committee commends UN-Women on receiving an unqualified audit opinion from the Board of Auditors for the fourth consecutive year since its inception in 2010. The financial reporting for UN-Women continues to improve and refinements continue to be made, as necessary. The Committee stresses the importance of appointing a permanent Director of Management and Administration — a position that has been vacant since 28 March 2015 — to ensure that financial management and reporting continue to be effective.

45. The Committee reiterates that UN-Women continues to monitor closely the management of advances made to implementing partners and understands that the Entity is developing a strategy to address the issue of partner advances, including capacity-building, and impairment and write-off policies.

J. Relationship with the United Nations Development Programme

46. As noted in paragraph 37, the Committee is aware that UN-Women has entered into Service Level Agreements with UNDP to undertake some of the Entity's administrative functions. UN-Women remains accountable for the Entity's overall performance; the Committee therefore reiterates the importance of UN-Women continuing to implement the relevant processes and procedures to ensure that any such outsourced functions are performed appropriately and represent value for money.

III. Final considerations

47. The AAC has reviewed the Report on internal audit and investigation activities for the period from 1 January to 31 December 2015 (UNW/2016/4), to be submitted to the Executive Board at its annual session, and has taken note of the significant internal audit results identified.

48. The Committee expresses its support for the continued strengthening of governance, risk management, internal controls and accountability at UN-Women. However, the Committee is concerned that the current funding situation of UN-Women may affect its ability to adequately resource key accountability functions and activities such as internal audit (including increasing audit coverage), enterprise risk management, and monitoring and oversight.

49. The Committee supports the continued collaboration of UN-Women with partners within and outside the United Nations in achieving its strategic objectives in advancing gender equality, promoting the empowerment of women and girls and ending violence against women.

Annex

Management response to the report of the Audit Advisory Committee

The management of UN-Women acknowledges the fourth report of the Audit Advisory Committee and expresses its appreciation to the distinguished members of the Committee for their dedication to the organization's mandate.

Board of Auditors

UN-Women management values the comments by the Audit Advisory Committee to continually address the United Nations Board of Auditors' external audit observations with conclusive actions, particularly the underlying systemic and strategic issues. Considerable progress in the implementation of audit recommendations has been achieved, as indicated in the report of the United Nations Board of Auditors (A/70/5/Add.12) for the year ended 31 December 2014. To date, all of the 28 audit recommendations issued for 2011 have been implemented. For the financial year 2012, 15 of the 17 audit recommendations have been accomplished and action plans have been developed to address the remaining two recommendations. Similarly, seven out of the 12 audit recommendations issued for the financial year 2013 have been implemented and five audit recommendations are currently being implemented. UN-Women management is committed to consistently monitoring the implementation of external audit recommendations issued by the Board of Auditors.

Regional architecture and organizational challenges

UN-Women values the attention given by the Committee to the regional architecture and to the challenges of ensuring the appropriate staff complements in Headquarters and in field offices. The Entity recognizes the ongoing nature of transitions in staffing, similar to those of other organizations. Transitions in senior management that occurred in 2013 and 2014 have now been almost finalized, with all but one senior management position filled at Headquarters. During these transitions, UN-Women management put in place a system of officers-in-charge to ensure business continuity and continued capacity.

UN-Women agrees with the Committee's emphasis on ensuring adequate capacity for regional and other field offices to exercise authority in a decentralized work environment. As part of a business process mapping and re-engineering initiative, UN-Women is improving systems to take better account of the decentralized nature of the Entity.

As recommended by the Committee, UN-Women is committed to thoroughly assessing the benefits of the regional architecture, both through the monitoring of key performance indicators and through the results of the evaluation of the regional architecture, which is currently ongoing.

As per the regional architecture roll-out, all offices have initial internal control frameworks. Delegations of authority have also been issued. The initial internal control framework process was rigorous and comprehensive. UN-Women is in the

process of comprehensively reviewing the status of these frameworks and ensuring that all updates have been completed in order to keep its internal framework current and relevant.

UN-Women continues to improve its human resources policies, processes, and systems that support the workforce, mitigate risks, and create an enabling environment for delivery. As part of the new Human Resources Information System, an e-recruitment platform will be launched in 2016, which will further streamline the recruitment and selection process and reduce average recruitment time. A new global rotation policy was adopted in 2015, following wide consultations, to ensure that the organization has the right set of skills in the right location. This policy also supports professional development and career advancement by increasing the exposure of staff on rotational posts to different contexts, in a way that is considerate of staff career development aspirations and personal circumstances.

Programming initiatives

UN-Women welcomes the Committee's support to Flagship Programming Initiatives. UN-Women is in the process of finalizing the development of detailed indicators at impact, outcome and output levels. The Independent Evaluation Office was consulted in the preparation of the theories of change that underpin each Flagship Programme and it will continue to be engaged in this process.

To support the implementation of the Flagship Programming Initiatives, UN-Women is undertaking a business process re-engineering initiative to make various process improvements. These include a more direct link between programme results and budget expenditures, the tracking of performance indicators, and improved donor reporting.

UN-Women has also taken steps to design and implement a business development training programme for key staff in the field and Headquarters and expects to roll-out trainings in 2016. These trainings will lead inter alia to an increased organizational knowledge of project and programme management best practices and to increased capacity to design and implement top-quality programmes, such as the Flagship Programming Initiatives. UN-Women's business efficiency project — the Organizational Management and Reporting System (OMRS) — was successfully completed within budget and scope. The lessons learned from establishing an inclusive process and strong leadership are being used to strengthen UN-Women's information and communications technology (ICT) governance.

Funding framework and resource mobilization

UN-Women adopted a new cost-recovery policy to ensure correct, transparent and consistent recovery of direct and indirect costs, applying the harmonized framework approved by the Executive Boards of Funds and Programmes. In line with the Quadrennial Comprehensive Policy Review (QCPR) and Executive Board decision 2013/2, the implementation of the cost-recovery policy ensures the full and consistent application of the principle that core resources should not subsidize programmes and projects funded from non-core resources. This requires the collaboration of donors that finance non-core programmes and projects, particularly during the planning and budgeting stage, to ensure that all direct costs are budgeted

in respective project and programme budgets. In addition to direct costs, per Executive Board decision 2013/2, non-core resources incur a cost recovery fee of 8 per cent, to support costs incurred by the organization that cannot be traced unequivocally to specific projects and programmes.

Resource mobilization remains a top organizational priority and UN-Women values the attention that the Committee has given to this issue. Despite continued resource mobilization challenges, UN-Women has seen a steady progression in income since its inception. On this basis, targets were set for the institutional budget 2016-2017 to be as realistic as possible while keeping a degree of ambition. Despite a challenging environment marked by exchange rate losses and competing priorities for UN-Women's major donors, UN-Women managed to keep losses in 2015 relatively low. In addition, UN-Women managed to increase its non-core resources. In 2016, UN-Women has already received indications from several donors of a doubling in core contributions.

UN-Women will continue efforts to diversify and deepen its funding sources in 2016 and beyond. In addition to its efforts for core resources, UN-Women has also put in place mechanisms to attract greater non-core funding of higher quality, including its Flagship Programming Initiatives, soft-earmarking at the thematic level, and direct funding of strategic notes at the country level.

UN-Women takes note of the Committee's recommendation on the need to clarify organizational responsibility for core and non-core resource mobilization at the field level. With regard to the mobilization of core resources, UN-Women representatives are only required to follow up on the standard funding request sent by Headquarters to all Member States. With regard to the mobilization of non-core resources, the accountability for achieving corporate annual non-core revenue targets as determined in the Integrated Budget lies with the Bureau of Policy and Programme with support, coordination and guidance from the Strategic Partnership Division. Responsibility for non-core resource mobilization is distributed between regions based on an analysis undertaken in early 2015, which looks at historical performance, trends in official development assistance, and corporate investment. Regional Directors set resource mobilization targets for each country based on a thorough analysis of the different circumstances of each country context. Accountability for resource mobilization is reflected in the individual performance plans of all relevant staff members.

UN-Women is also improving its capacity to track resource mobilization and pipeline management, as well as donor reporting, by strengthening its information systems.

Enterprise risk management

UN-Women appreciates the attention that the Committee has given to enterprise risk management and welcomes the Committee's support for UN-Women's efforts to date.

The enterprise risk management framework clearly defines accountability and responsibility for risk ownership and spells out roles and responsibilities. The framework will be amended to differentiate further between risk managers and risk owners, as per the Committee's recommendation. Risk managers are defined as staff members with overall accountability for all risks and their mitigation within their

respective units, and with the duty to assess the effectiveness of risk mitigation actions. Risk owners are defined as members of the risk unit with the responsibility for the implementation of specific risk-mitigating actions identified within a unit.

In line with UN-Women's emphasis on transparency, UN-Women staff members have unrestricted access to information contained in risk registers. This access also helps to ensure global compliance and consistency. Nevertheless, this information is considered internal information and, as such, staff members are required to treat it with the utmost discretion and not to disclose it externally without prior authorization.

UN-Women agrees with the Committee's recommendation to align internal control framework principles and practices with those of the enterprise risk management framework. The current internal control framework refers to risk assessment and related risk management processes. A review of the internal control framework is currently under consideration, which will allow further alignment with the enterprise risk management framework.

UN-Women agrees with the Committee's recommendation on the importance of sharing the enterprise risk management framework with the Board of Auditors and internal auditors, and this process is currently under way.

Evaluation function

UN-Women acknowledges the Committee's satisfaction with the 2014 annual report of the evaluation function, which included examples of lessons learned from corporate and decentralized evaluations that were used to foster change. To ensure that the annual evaluation report is practical, realistic and usable, the Evaluation Office will continue to include such examples, as well as clear key performance indicators with an assessment of their status versus expected targets. These indicators provide practical and usable information covering all the key elements of the UN-Women evaluation function, including the implementation status of the Corporate Evaluation Plan.

UN-Women agrees with the Committee on the importance of appropriate centralized and decentralized resourcing of the evaluation function. UN-Women is committed to complying with the evaluation policy that recommends a "minimum level of investment in evaluation [of] 3 per cent of the total plan/programme budget". UN-Women is in the process of reviewing the methodology for calculating investment in the evaluation function. This will ensure that all expenditures are accurately captured, particularly at the decentralized level, and that the total denominator of "programme budget" accurately reflects the relevant cost classification categories approved by the Executive Board and used in the Integrated Budget 2016-2017. UN-Women also agrees with the Committee on the importance of carrying out a benchmarking review with comparable international evaluation functions, particularly with respect to staffing and resources considering UN-Women's early stage of development, relatively small size and resource constraints.

Internal audit

UN-Women continues to examine all options for the most viable internal audit model for UN-Women. In early 2016, UN-Women briefed the Committee on the preliminary results of ongoing analyses, rising audit costs, and planned actions with, and proposals to, the OAI for cost efficiencies while aiming to raise the audit coverage and without compromising the independence of the audits. As recommended by the Committee, UN-Women will present a budget proposal to the Executive Board for consideration.

UN-Women agrees with the Committee's recommendation for more ongoing communication and collaboration to ensure complementarity of audit functions between the UN-Women Audit Unit and the Board of Auditors. UN-Women will foster this collaboration.

The internal audit function reports directly to the Under-Secretary-General/ Executive Director. This is in line with the Professional Standards requirements to address potential conflicts of interest and to ensure independence. The Chief of the UN-Women Audit Unit provides the Executive Director's Office with regular quarterly verbal briefings on the internal audit function. UN-Women's senior management team is also briefed on a quarterly basis by the Director of the Office of Internal Audit and Investigation and his team on key concerns and issues relating to the audit and investigations of UN-Women.

In line with the terms of the Service Level Agreement and as per the International Internal Audit Standards, the UN-Women Audit Unit plans to carry out annual risk assessments to align audit plans, based on the risks assessed, with the Entity's priorities. Through developing an enterprise risk management framework, UN-Women has improved its risk registration and analysis. UN-Women has shared all available information for use with internal audit functions. UN-Women agrees that as the regional architecture has been implemented, the audit universe will need to be reconsidered.

Investigation

UN-Women agrees with the Committee's recommendation on the importance of timely reports to the Under-Secretary-General/Executive Director and to UN-Women's senior management team on current investigation cases as well as management action taken as a result of closed investigation cases. UN-Women also agrees with the importance of documenting and understanding the institutional process for identifying and investigating wrongdoing to ensure that it is properly addressed.

In 2015, as part of the regular briefings between the OAI and UN-Women's senior management team, UN-Women management received detailed information on trends and patterns of investigation cases, thereby allowing it to take appropriate systemic action to address them. In addition, respective managers have been receiving detailed information on progress on investigations to allow appropriate action. UN-Women's caseload remains relatively low and is aligned with OAI's apportioned model of servicing.

UN-Women takes note of the Committee's recommendation to make the link to report wrongdoing and to access whistle-blowing information more visible on the external and internal websites. The Entity will take the necessary steps in this direction.

Financial statements

UN-Women acknowledges the commendation of the Committee for receiving an unqualified audit opinion from the Board of Auditors for the fourth consecutive year since its inception in 2010. UN-Women has noted the concern related to filling the Director of Management and Administration vacancy and is taking measures to address this issue, notwithstanding the adequate interim arrangements that were put in place.

The management strategy to address the issue of long outstanding advances to partners, including capacity-building, and impairment and write-off policies, is being implemented. As at 31 December 2015, advances to partners that had been outstanding for more than six months had been significantly reduced to $5.4 million or 14.1 per cent of total advances, compared with $18.4 million or 44.4 per cent in 2014.

Relationship with the United Nations Development Programme

UN-Women agrees with the Committee's observation on the importance of monitoring the functions that are outsourced to UNDP. The Entity continues to take measures, including proper monitoring, to ensure that all outsourced functions are performed appropriately and that value for money is obtained from all functions outsourced to UNDP.

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Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women

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Evaluation

Report on the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women, 2015

Summary

The report provides information on the performance of the evaluation function at corporate and decentralized levels, as well as the contribution of UN-Women to the United Nations system-wide coordination and national capacity development for gender-responsive evaluation. In addition, the report presents the 2016 programme of work and budget for the Independent Evaluation Office (IEO).

The Executive Board may wish to: (a) take note of this report and the programme of work and budget for 2016 of the IEO; (b) welcome the efforts made by UN-Women and the progress achieved in systematic strengthening of the evaluation function, in leading system-wide gender evaluation efforts, and in fostering innovative partnerships for national evaluation capacity development; (c) request UN-Women to further strengthen the coverage of evaluations, the implementation rate of planned evaluations, and submission of management responses; (d) request the IEO to continue leading United Nations system-wide gender-responsive evaluation efforts and innovative partnerships for national evaluation capacity development; and (e) request UN-Women to carry out a review of the evaluation policy in three to five years.

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I. Evaluation for sustainable development

1. The year 2015 has seen important progress in the recognition of gender equality and women's empowerment as being central to sustainable development. The inclusion of gender equality in the 2030 agenda for sustainable development as a stand-alone goal and integrated across all other goals elevates the strategic importance of gender-responsive evaluations.

2. The United Nations General Assembly underlined the importance of evaluation within the transformative 2030 agenda, calling for a) a review and follow-up mechanisms to be informed by country-led evaluations, and b) capacity-building support for developing countries, including the strengthening of national data systems and evaluation programmes.[1] Gender-responsive evaluation principles, including national ownership, the need for disaggregated data, and inclusive multi-stakeholders processes, were highlighted. This is why the evaluation function of UN-Women is guided by the 2030 Agenda, and includes support for the United Nations Evaluation Group (UNEG) and national evaluation capacity development.

3. UNEG joined EvalPartners, the global evaluation partnership jointly led by UN-Women and the International Organization for Cooperation in Evaluation (IOCE), in celebrating 2015 as the International Year of Evaluation. Numerous online consultative processes and a series of 90 events around the world culminated in the first ever global evaluation week held in a national parliament, where ministers, about 100 parliamentarians and the global evaluation community identified the key future priorities to ensure evaluation will be "fit for purpose" in the context of the 2030 agenda, and with the vision of promoting gender-responsive evaluations.

4. Thanks to its strong evaluation function, as assessed by the review of the evaluation policy presented at the informal Board meeting in March 2016 and its distinct regional level presence, the UN-Women Independent Evaluation Office (IEO) is strategically positioned to work with partners in the United Nations system and beyond to actively contribute to strengthening national capacities for evaluating localized SDGs.

II. The evaluation function at UN-Women

5. The strategic goal of the evaluation function is to enhance the ability of UN-Women to achieve normative, operational and coordination results on gender equality. To accomplish this goal, the IEO manages corporate evaluations, supports decentralized evaluation systems, leads the United Nations system on gender-responsive evaluation, and fosters national capacities for gender-responsive evaluation.

6. The Evaluation Strategic Plan 2014-2017 sets out the implementation framework for the evaluation policy, while the Corporate Evaluation Plan provides a time-bound and costed plan of corporate evaluations to be implemented in compliance with the evaluation policy. The UN-Women Programme and Operations Manual and the Monitoring, Research and Evaluation Plans guide the strategic planning, management, quality and use of decentralized evaluations.

[1] http://www.un.org/ga/search/view_doc.asp?symbol=a/res/69/237&referer=/english/&Lang=E.

7. The Global Evaluation Advisory Committee (GEAC) continued to serve as a corporate advisory mechanism to the Executive Director and the IEO on the independence and quality of the evaluation function. In December 2015, the Committee met for its annual meeting and expressed appreciation to UN-Women for demonstrating strong leadership in evaluation, and the IEO for its "outstanding standards and performance".[2] The Committee issued five recommendations to UN-Women mainly on enhancing the use and benefit of evaluation, focusing on the transformative nature of gender-responsive evaluation and intensifying efforts towards engendering the SDGs through strategic partnerships. UN-Women agreed with the recommendations and will implement them.

Review of the evaluation policy of UN-Women

8. The Executive Board requested (Decision 2015/1) the IEO and the Office of the Executive Director to lead a review of the UN-Women evaluation policy (UNW/2012/12) to be considered by the Board in the framework of this report.[3]

9. The review, conducted from March 2015 to March 2016, was based on (a) the findings of three external assessments conducted in 2014 and two conducted in 2015,[4] (b) the GEAC report to the 2015 First Annual session of the Executive Board and related Board decision, (c) consultations with UN-Women senior management and the Executive Board.[5] All the above assessed UN-Women's evaluation function positively, leading to the conclusion that UN-Women's evaluation policy is relevant and effective in its third year of implementation and provides a strong normative framework for a robust evaluation function. Based on this, and in line with general practice in the United Nations system, the review recommended the evaluation policy be reviewed in three to five years' time.[6]

A. Performance of the evaluation function

10. The global evaluation oversight system was developed to provide greater oversight and transparency of the performance of the evaluation function within UN-Women. In addition to the existing eight indicators, one new performance indicator (on the use of evaluation) was introduced in 2015. Quarterly progress on the key performance indicators were shared with senior management at headquarters and field offices, highlighting areas of strength and issues that required attention.

[2] Global Evaluation Advisory Committee letter to Phumzile Mlambo-Ngcuka, Executive Director, UN-Women, December 2015.

[3] Decision 2015/1 on the Report of the Global Evaluation Advisory Committee on the external assessments of the evaluation function of the United Nations Entity for Gender Equality and the Empowerment of Women.

[4] UNEG Professional Peer Review of the UN-Women Evaluation Function; JIU Analysis of the evaluation function in the UN System; the Multilateral Organization Performance Assessment Network (MOPAN) assessment of UN-Women; OIOS assessments of evaluation function; and MAR assessment.

[5] Informal Board meeting in March 2016.

[6] Review of UN-Women Evaluation Policy, March 2016.

Table 1
Trends in key performance indicators, 2013-2015

Key performance indicator	*Description*	*2013*	*2014*	*2015*	*Target (by 2017)*	*Overall assessment*
			(percentage)			
Financial resources invested in evaluation function	Evaluation expenditure over total UN-Women expenditure	1.3	2.2	2.0	3.0	On track/needs reviewing
Human resources for monitoring and evaluation	Offices that appointed monitoring and evaluation focal point or officer	83.0	98.0	100.0	100.0	Achieved
Evaluation coverage	Offices that conducted at least one evaluation since 2011	67.0	68.0	71.0	100.0	Needs improvement
Evaluation implementation rate	Percentage of evaluations being implemented[a]	83.0	71.0	76.0	95.0	Needs improvement
Quality of evaluations	Percentage of evaluations rated "satisfactory and above"	85.0	100.0	100.0	100.0	Achieved
Evaluation reports posted on GATE	Percentage of completed evaluation reports posted on GATE	100.0	100.0	100.0	100.0	Achieved
Management response submission to GATE	Percentage of completed evaluation reports submitted with management response to GATE	85.0	86.0	86.0	100.0	Needs improvement
Implementation of management response	Percentage of management response key actions being implemented	88.0	83.0	85.0	90.0	On track
Use of evaluations	Percentage of offices that reported using evaluation	–	71.0	75.0	90.0	On track

Source: Global evaluation oversight system.
Abbreviation: GATE, Global Accountability and Tracking of Evaluation Use system.
[a] Refers to the number of evaluations completed and initiated against the total number of evaluations planned in 2015.

11. Taken together, the overall results shows a positive and sustained progress on six out of nine key performance indicators. While slight improvement on evaluation implementation and coverage of evaluations was witnessed compared to the previous year, additional efforts are needed to ensure adequate programme coverage and evaluative evidence to better inform decision-making, and contribute to organizational accountability and learning. Below is a detailed analysis of each key performance indicator.

Key performance indicator 1: financial resources

12. The evaluation policy states that "The recommended minimum level of investment in evaluation is 3 per cent of the total plan/programme budget". While it is likely that resources invested in evaluation will fluctuate yearly, this key performance indicator provides an overall indication of the trend over the years of financial commitment of UN-Women to the evaluation function (see table 2).

Table 2
Evaluation function expenditure, 2013-2015
(United States dollars)

	2013	*2014*	*2015*
Total UN-Women expenditure	269 660 584	270 537 900	315 101 084
Total expenditure in evaluation	3 576 396	5 917 163	6 272 545
IEO	2 123 750	4 499 942	4 621 818
Decentralized evaluations	1 226 729	1 417 221	1 650 727
Total expenditure in evaluation (percentage)	**1.3**	**2.2**	**2.0**

Source: The expenditure figure for the IEO was generated from ATLAS by the Division of Management and Administration (DMA), and figures for decentralized evaluations were calculated on the basis of official figures by DMA and inputs from field offices.

13. In 2015, 2 per cent of the UN-Women budget was spent on evaluation. While this represents a slight decrease from 2.2 per cent in 2014, in real terms UN-Women experienced a $355,382 increase in spending on evaluation compared to 2014. In addition to $1.6 million spent in decentralized evaluations directly by field offices, $1.4 million (30 per cent) of IEO budget was spent to support the decentralized evaluation function — mainly through the regional evaluation specialists who are IEO staff deployed in the regions. This brings the total expenditures for decentralized evaluation to $3 million. For the reporting period, IEO mobilized 14 per cent of its budget from donor contribution. The financial implementation rate by IEO was 97.7 per cent.[7]

14. While the methodology used to calculate investments in the evaluation function has served the purpose of tracking UN-Women trends in resource allocation to the evaluation function, UN-Women recognizes that the current methodology has limitations in terms of reliability to correctly capture expenditures at decentralized level. UN-Women also recognizes the need to better align the methodology with the evaluation policy, which refers to "programme budget". UN-Women understands "programme budget" as the total amount of "programme activities", as defined by the harmonized cost classification and funding framework approved by the UN-Women Executive Board (2013/2) and used in the UN-Women Integrated Budget document. Per this framework, programme activities relate to projects and programmes funded from regular programme and other resources only, excluding the other cost classification categories funded from the Institutional Budget (development effectiveness, United Nations Coordination, and management) as well as funding received from the regular budget (assessed contribution) in support of normative work.

15. The percentage of total expenditure in evaluation represents 2.8 per cent of the total programme budget, as per the above definition of "programme budget".

[7] UN-Women Executive Dashboard.

Table 3
Expenditure in evaluation function, 2015, against "programme budget", by the harmonized cost classification and funding framework

Total Evaluation Expenditure	6.3 million
Total Programme Expenditure	225.3 million
Evaluation %	2.8%

Source: DMA.

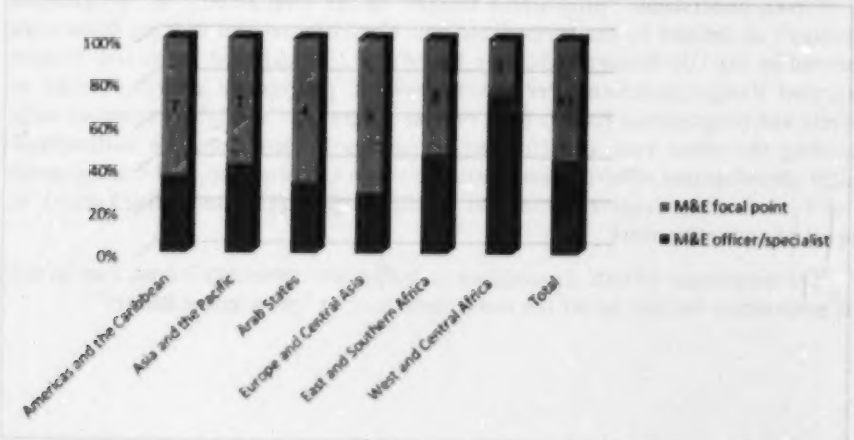
16. With the aim of improving the reliability of reporting on investment in the evaluation function, UN-Women is committed to reviewing the methodology and report on it within the 2016 Annual Report of the Evaluation Function.

Key performance indicator 2: human resources

17. The staffing profile in the IEO is largely unchanged from the previous year. In 2015, IEO had 16 staff members: 10 based at headquarters, 6 regional evaluation specialists in each regional office and one Junior Professional Officer in the East and Southern Africa region. Regional evaluation specialists are IEO staff deployed in regional offices reporting directly to the Director of the IEO.

18. Over the past year, the number of dedicated monitoring and evaluation officers across UN-Women offices increased from 29 per cent to 44 per cent. All the remaining offices had appointed a monitoring and evaluation (M&E) focal point. Overall, the staffing trends on M&E over the past three years are positive in all regions. In particular, about 50 per cent or more offices in Africa region had at least one dedicated M&E staff member. In light of the organization's aspiration to make evaluations more relevant and credible, investment should also be made to ensure that increasing M&E human resources translates into increased coverage and implementation of evaluations.

Figure 1
Human resources for monitoring and evaluation officers/focal points by region



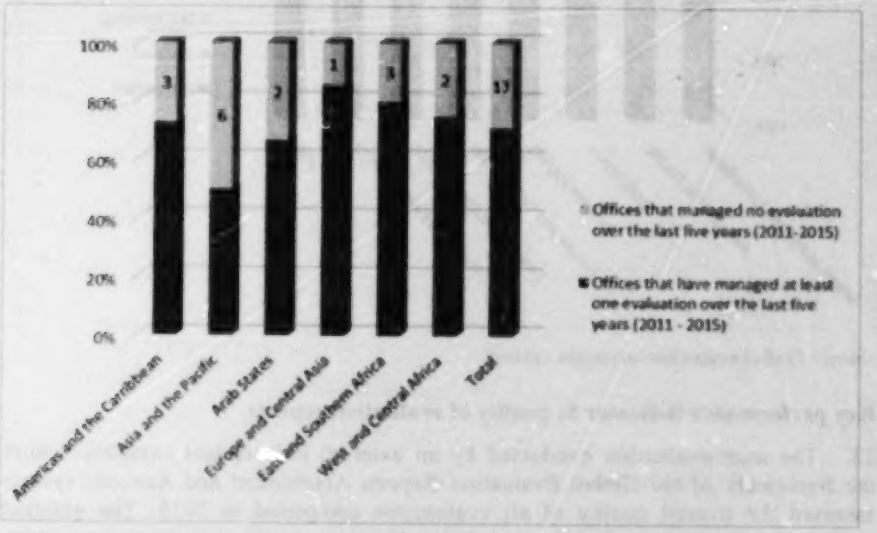
Source: Global evaluation oversight system.
Abbreviation: M&E, Monitoring and Evaluation.

Key performance indicator 3: coverage and types of evaluations

19. 71 per cent of country offices conducted at least one evaluation during the period 2011-2015. Europe and Central Asia (86 per cent) had the highest percentage of countries with at least one completed evaluation, while the Asia and the Pacific region had the lowest percentage (50 per cent).

20. Notwithstanding the short timespan since the regional architecture and decentralized institutional arrangements were rolled out, particularly in some regions and country offices, the progress attained in evaluation coverage could generally be considered positive. However, increased oversight and commitment is required in the future to ensure compliance with evaluation policy requirements.

Figure 2
Evaluation coverage by region, 2011-2015



Source: Global evaluation oversight system.

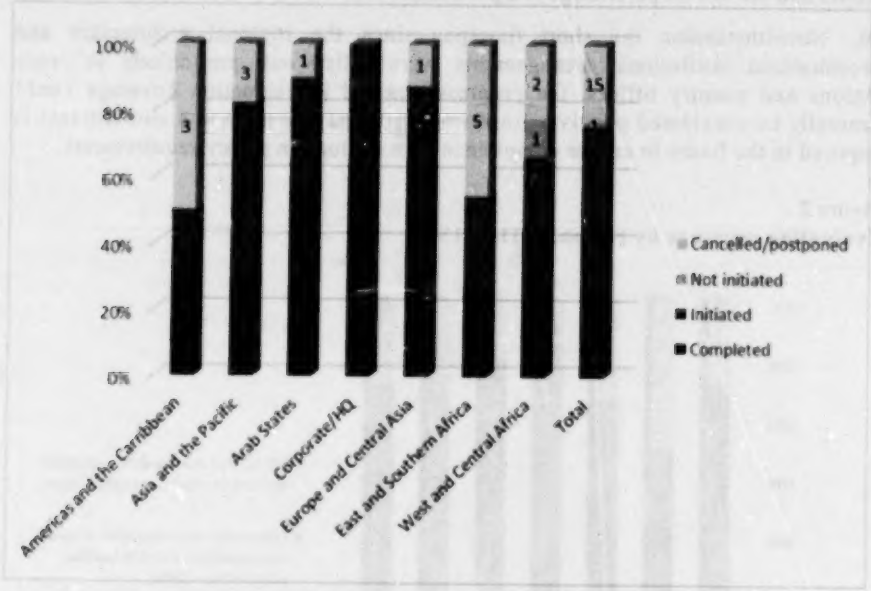
21. All thematic areas were well covered by the body of evaluations, with an even spread of quality. In 2015, three country portfolio evaluations were conducted (in El Salvador, Mozambique and Kazakhstan). The roll-out of the country portfolio evaluation approach will allow most programmes or strategic notes to be evaluated during a programme cycle, an important requirement for accountability and strategic decision-making for improved programming.

Key performance indicator 4: implementation rate of planned evaluations

22. Of the 66 evaluations planned by UN-Women in 2015, 76 per cent were being implemented (43 per cent completed and 33 per cent initiated). However, a total of 24 per cent of the evaluations planned were not implemented (1 per cent not initiated and 23 per cent cancelled and/or postponed) (see figure 3). Evaluations were cancelled/postponed and in few cases delayed primarily due to difficulties with sourcing qualified national consultants, insufficient funding, ambitious planning and

in a few cases crisis situations. This points towards the need to pay more attention at decentralized level to ensure good quality evaluation planning and implementation.

Figure 3
Evaluation implementation rate, 2015

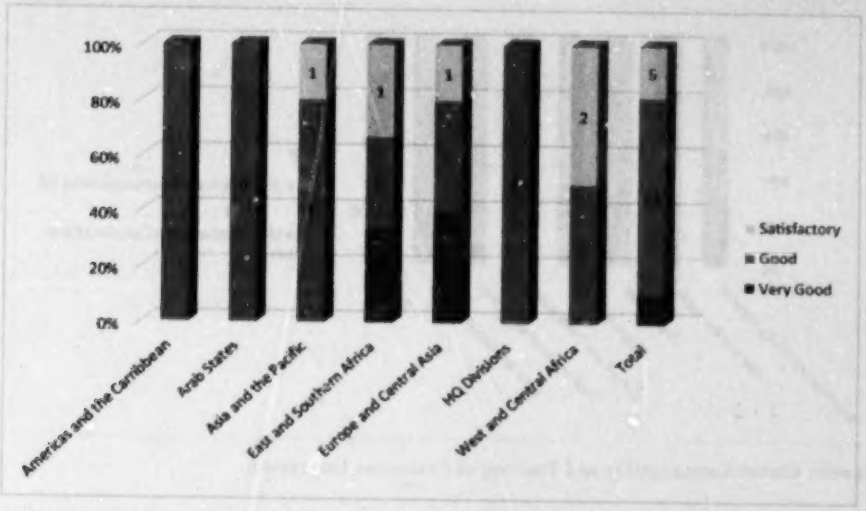


Source: Global evaluation oversight system.

Key performance indicator 5: quality of evaluation reports

23. The meta-evaluation conducted by an external independent company within the framework of the Global Evaluation Reports Assessment and Analysis system assessed the overall quality of all evaluations completed in 2015. The external assessment shows an improvement in the quality of evaluations over previous years. The percentage of evaluations judged to be "good" and "very good" reached 81 per cent in 2015. This represented a 10 per cent increase from the previous year. The remaining 19 per cent of reports were rated as "satisfactory".

Figure 4
Quality of evaluations, 2015



Source: Global Evaluation Reports Assessment and Analysis system.
Abbreviations: HQ, headquarters.

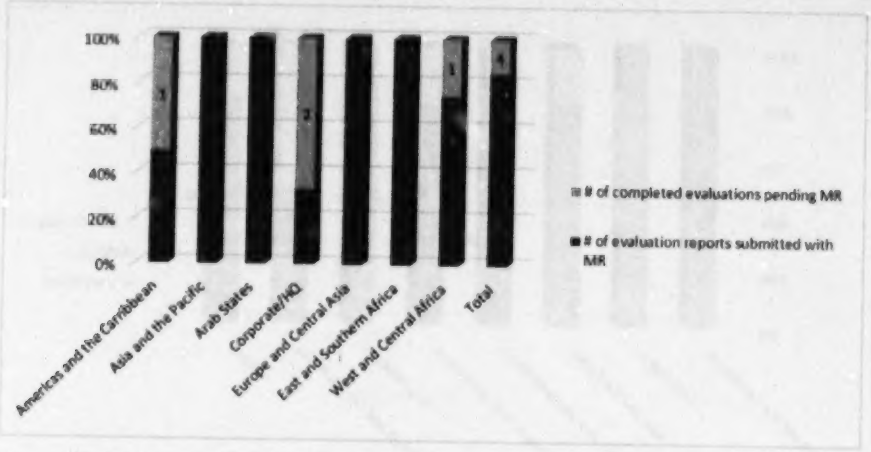
Key performance indicator 6: submission rate of completed evaluation reports to the Global Accountability and Tracking of Evaluation Use system

24. Similar to the pattern observed in previous years, 100 per cent of completed evaluations were uploaded and made publicly available through the Global Accountability and Tracking of Evaluation Use (GATE) system.

Key performance indicator 7: management response submission to the Global Accountability and Tracking of Evaluation Use system

25. Of 28 evaluations completed during the reporting period, 86 per cent have a management response. To improve compliance at the corporate level, a performance indicator on management response has been included in the evaluation dashboard while status on management response was communicated and followed-up with country offices within the framework of the Country Office Assessment Tool (COAT). These actions are expected to further improve compliance in uploading completed responses to the online tracking system and ensuring that the management responses are implemented.

Figure 5
Management responses submission, 2015

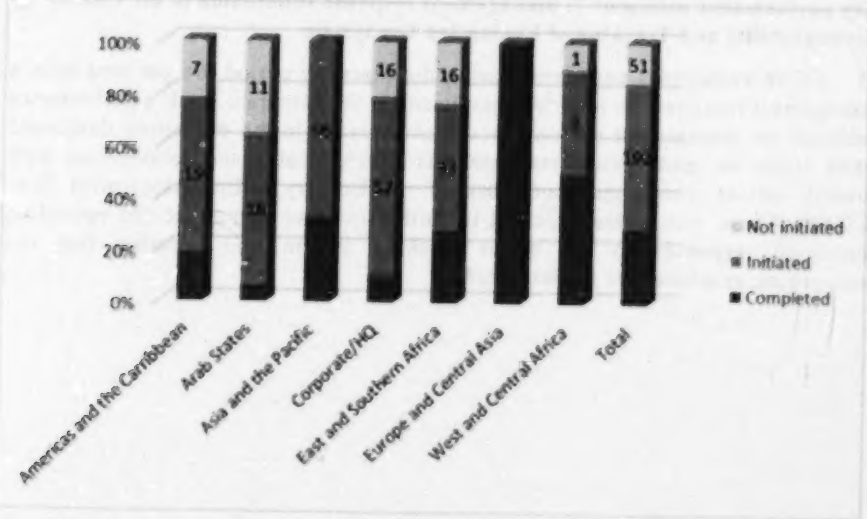


Source: Global Accountability and Tracking of Evaluation Use system.

Key performance indicator 8: implementation of management response

26. As per the provision of the evaluation policy, the IEO continued its efforts to track implementation of evaluation recommendations. Of the 343 actions agreed to in management responses, 85 per cent were being implemented: 29 per cent completed and 56 per cent were ongoing. However, the remaining 15 per cent had not been initiated including those that had passed their due dates (see figure 5).

Figure 6
Implementation of evaluation management response/key actions, 2014

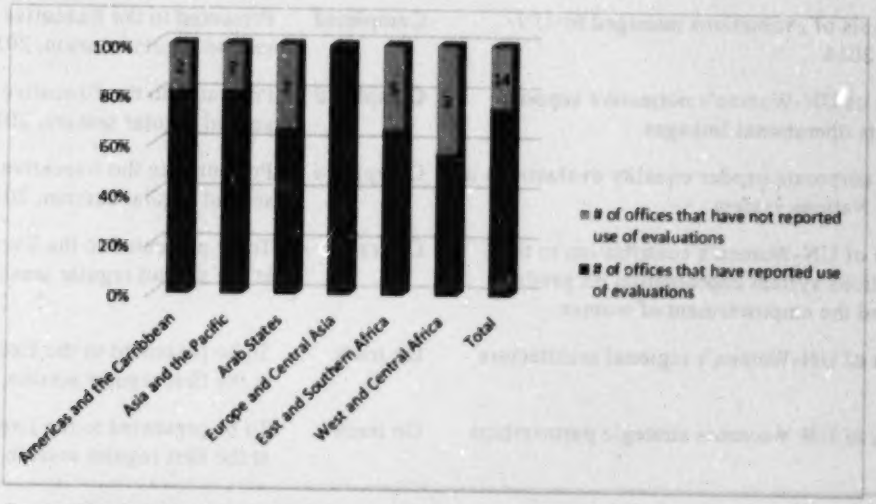


Source: Global Accountability and Tracking of Evaluation Use system.

Key performance indicator 9: use of evaluations

27. Beyond monitoring and tracking of formal management responses, IEO started tracking information on utilization of evaluations. In 2015, 75 per cent of field offices reported instances where they had used evidence and lessons from recent evaluations (decentralized and corporate) to inform their interventions and programming.

Figure 7
Use of evaluations, 2015



Source: Results Management System.

B. Corporate evaluations

28. In 2015, the IEO continued its ongoing efforts to ensure quality and timely delivery of corporate evaluations. The IEO presented to the Executive Board the reports of five evaluative studies including two corporate evaluations on (a) the contribution of UN-Women to women's economic empowerment and (b) UN-Women normative support work and its operational linkage.

29. By the end of 2015, the implementation rate for corporate evaluations in 2015-2016 was 100 per cent. As presented in table 3, of eight planned evaluative studies, five were "completed" and three were "on track".

Table 4
Implementation status of planned corporate evaluations, 2015-2016

	Title of evaluative study	*Status*	*Additional information*
1.	Review of policies and practices to promote gender-responsive evaluation systems	Completed	Presented to the Executive Board at annual session, 2015
2.	Evaluation of the contribution of UN-Women to women's economic empowerment	Completed	Presented to the Executive Board at annual session, 2015
3.	Meta-analysis of evaluations managed by UN-Women in 2014	Completed	Presented to the Executive Board at the second regular session, 2015
4.	Evaluation of UN-Women's normative support work and its operational linkages	Completed	Presented to the Executive Board at the second regular session, 2015
5.	Review of corporate gender equality evaluations in the United Nations system	Completed	Presented to the Executive Board at the second regular session, 2015
6.	Evaluation of UN-Women's contribution to the United Nations system coordination on gender equality and the empowerment of women	On track	To be presented to the Executive Board at the second regular session, 2016
7.	Evaluation of UN-Women's regional architecture	On track	To be presented to the Executive Board at the first regular session, 2017
8.	Evaluation of UN-Women's strategic partnerships	On track	To be presented to the Executive Board at the first regular session, 2017

Use of corporate evaluation to foster change

30. Since 2015, IEO is reporting to the Executive Board not only the implementation rate of management responses of corporate evaluations, but most importantly the corporate evaluations contribution to changes in UN-Women policies, strategies and practices.

31. Since the evaluation of UN-Women's work in peace and security and humanitarian response was presented to the Executive Board (UNW/2014/CRP.2) in 2014, progress has been made across the recommendations areas. The evaluation recommended the continued scale up of proactive intergovernmental engagement and inter-agency coordination. UN-Women led the United Nations system's efforts and supported Member States in the commemoration of the 15th anniversary of Security Council resolution 1325. This culminated in a High-Level Review in the Security Council and the adoption of Security Council resolution 2242 (2015) which established the Informal Expert Group on Women, Peace and Security. As part of the recommendation to invest in knowledge production, UN-Women acted as the Secretariat for the Global Study on Resolution 1325, which consolidated the knowledge and lessons learned from the past 15 years of the implementation of the resolution.

32. Following the evaluation's recommendation on strengthening UN-Women's future work on humanitarian action, UN-Women has developed its capacity and output in addressing its mandate on humanitarian action. UN-Women has seconded

a Senior Gender Adviser to the World Humanitarian Summit to ensure that gender issues are placed high on the agenda of stakeholders. UN-Women's Humanitarian Strategy was finalized and presented to the Executive Board in June 2014, offering the corporate framework for engaging in humanitarian action that is now being taken forward by UN-Women staff in contexts such as Iraq, South Sudan, Yemen and Nepal.

33. In addition, UN-Women has contributed to the development of a humanitarian policy (e.g. resolution 58/2, Gender Equality and the Empowerment of Women in Natural Disasters), undertaken research on the Effect of Gender Equality Programming on Humanitarian Outcomes, led a substantial review of the IASC's 2008 Gender in Humanitarian Action policy and entered into a formal partnership with OCHA to develop gender in humanitarian action capacity in a number of high-level humanitarian contexts.

34. In relation to the recommendation to increase programmatic capacity in fragile settings, UN-Women has recruited women in the region, and peace and security and humanitarian action advisers in all regional offices. The new Flagship Programme Initiative has articulated theories of change for women, peace and security, disaster risk reduction and humanitarian response and recovery. UN-Women country offices are now utilizing these theories of change to improve strategic planning and delivery of results in fragile states and post-conflict contexts.

35. In response to the recommendation to deepen engagement with Member States and regional bodies, UN-Women has been supporting the Peacebuilding Commission to develop a gender strategy, the first phase of which was adopted in December 2015. Partnerships on women, peace and security with inter alia the African Union, Organization for Security and Cooperation in Europe, the Arab League and the Intergovernmental Authority on Development have been strengthened through technical assistance and capacity support.

C. Decentralized evaluation system

36. About 90 per cent of UN-Women evaluations are managed by field offices, reflecting the decentralized nature of the organization. This ensures that the evaluation function generates contextually relevant evidence which is most likely to be used by policymakers to inform national policies for gender equality. However, it also poses a challenge to ensure evaluations at the country level meet internationally agreed evaluation standards, such as the ones endorsed by UNEG.

37. In response to this, UN-Women has been implementing a systemic approach to enhancing the decentralized evaluation function, in which, IEO, the Programme Division and regional offices are working jointly to strengthen a wide range of areas such as strategic planning of evaluations; the credibility and quality of evaluations; use of evaluations and management responses; and internal evaluation capacity.

Systems to improve the quality, credibility and use of decentralized evaluations

38. Regional evaluation strategies have been rolled out and implemented in all regions to improve the culture of evaluation. A quarterly regional analysis of the global evaluation oversight system dashboard, which provides country-specific breakdowns on evaluation performance indicators, was undertaken and the results

communicated to offices. To enhance the culture of evaluation throughout the organization, most regions discussed the strategic positioning and contribution of the evaluation function at high-level regional meetings.

39. The year 2015 also saw the roll-out of the decentralized evaluation quality assurance process. This new set of standards requires offices to adhere to certain evaluation standards including increased engagement of the regional evaluation specialists throughout the evaluation processes. The rigorous application of standards and oversight is expected to further improve the quality and credibility of decentralized evaluations in 2016 and beyond.

40. The IEO also carried out a wide range of activities that are intended to support better decentralized evaluation. All decentralized evaluations are quality-assured through the Global Evaluation Reports Assessment and Analysis system and publicly made available on the GATE system along with their management responses. In 2015, the IEO produced an independent assessment of the quality of all evaluation reports completed in 2014 and provided individual feedback to 18 offices on ways to improve the quality and usefulness of future evaluations.

41. A meta-analysis of all completed corporate and decentralized evaluations in 2014 was prepared and presented to the Executive Board in 2015. The analysis complemented the efforts of UN-Women to promote knowledge generation and continuous learning from evaluations. A series of evaluation knowledge management products and region specific meta-analyses were produced and communicated to offices in East and Southern Africa and American and the Caribbean regions. To support management accountability and transparency in evaluation, the IEO maintained the GATE system.

Strategic planning of evaluations

42. Decentralized evaluation plans continued to be an integral component of the country and regional planning and approval processes. In 2015, eight offices developed monitoring, evaluation and research plan while several offices revised their existing plans in line with the priorities of their strategic notes/annual work plans. As part of the oversight of the evaluation function, regional evaluation specialists provided feedback and assistance in prioritizing major evaluations. While this is a positive development, increased oversight is required to ensure the relevance and implementation of the evaluation plans.

43. Flaws in the design of results frameworks often linked to over ambitious objectives, absence of or unclear theories of change, and lack of concrete baselines are recurrent weaknesses in most corporate and decentralized evaluations. This militates against the ability of evaluations to sufficiently capture results, particularly at the outcome level. Although it is too early to conclusively judge the impact of new developments, the roll-out and progress made on the Results Management System by Programme Division across the organization has created an opportunity to address more systematically the challenges of availability, quality of data and evidence-based monitoring across UN-Women's operations. This development coupled with the launch of flagship programmes with an explicit organization-wide theory of change is expected to have a positive impact in making UN-Women's work more evaluable, facilitate capturing high-level results and enabling more robust evaluations across all regions.

Country portfolio evaluations

44. Acting upon a GEAC recommendation to increase the number and quality of strategic decentralized evaluations, the IEO developed guidance on how to manage country portfolio evaluations (CPE). CPEs aim to provide an in-depth assessment of UN-Women's contribution to development effectiveness with respect to gender equality and the empowerment of women at the country level. This allows the use of limited resources on fewer but strategic and better-quality evaluations. Piloted in three countries in 2015, the CPE programme will be rolled out in 2016.

Internal evaluation capacity development

45. In 2015, in collaboration with the human resource department and the UN-Women Training Centre, IEO launched an evaluation professionalization programme that includes: a newly developed UN-Women evaluation handbook on how to manage gender-responsive evaluation; an online eLearning course and a coaching programme to ensure hands-on learning. The handbook is accessible on the UN-Women Gender Equality Evaluation Portal; upon its launch, traffic to the site reached 652 unique visits on one day.

46. The eLearning course is also publicly accessible, and by December 2015, 515 individuals had enrolled. Of the 80 UN-Women staff enrolled in the course, 41 had received certificates by the end of 2015. The eLearning course modules are presented by staff of the IEO, and "voices from the field" allow for sharing of experiences from UN-Women field staff that have managed evaluation processes. The professionalization initiative provides an incentive for staff to gain knowledge and apply it in managing gender-responsive evaluation, ultimately strengthening the quality and usefulness of evaluation at UN-Women, and building a better evidence base on what works for gender equality and women's empowerment.

47. Regional evaluation specialists made considerable efforts to strengthen evaluation capacities through regional and country-level learning events, use of communities of practice, webinars and provision of technical and oversight support to field offices. The IEO also delivered periodic sessions on evaluation for new staff members across the organization. The provision of consistent technical and quality assurance support by the regional evaluation specialists helped to respond to gaps or problems in respect to terms of reference, evaluation design (methodology), data collection or analysis and reports. This has contributed to the improvement in the quality of evaluation reports at the decentralized level.

48. As part of the recommendations received from the GEAC in late 2014 on the need to improve communication and dissemination of evaluation results, the IEO launched Transform — a Magazine for Gender-Responsive Evaluation. Transform aims to improve accessibility to information on good practices and lessons learned on what works for gender equality as identified by corporate evaluations. In 2015, five issues of Transform were published featuring results from corporate evaluations, meta-analysis and joint reviews. To further intensify these efforts, in 2016 the IEO will develop a communication strategy to advance the use of other channels such as Twitter, synopsis of key evaluation findings, webinars and management briefs as a way of effectively communicating evidence and knowledge stemming from evaluations.

49. In addition, ongoing efforts to enhance knowledge management were maintained. The global online evaluation community of practice continued to serve as a platform for exchange and information-sharing among UN-Women staff. The network reached 207 staff members globally, a 16 per cent increase from the previous year. The UN-Women electronic newsletter continued to keep staff informed on the latest news on evaluation issues. Six newsletters were published during the past year.

Learning from and use of decentralized evaluations

50. Beyond tracking of formal management responses, UN-Women has made concerted efforts to promote learning from and use of decentralized evaluations. The peer review group instituted by the Programme Division remained a strategic platform to ensure systematic integration of lessons from evaluations into new programming.

51. The new results management system made annual reporting on the use of evaluations a mandatory requirement for field offices. As evidenced by data generated from the results management system, three-quarters of field offices reported usage of lessons and findings from evaluations to improve programme design, ensure thematic and geographic focus, scale up successful interventions, forge strategic partnership, and improve the efficiency and effectiveness of projects and programmes.

III. United Nations system-wide coordination of gender-responsive evaluation

52. In 2015, UN-Women intensified its support of system-wide coordination on gender-responsive evaluation mainly through its leadership and support to UNEG, the United Nations System-wide Action Plan (UN-SWAP) on Gender Equality and the Empowerment of Women, independent system-wide evaluation, joint evaluations and knowledge management systems.

A. United Nations Evaluation Groups

53. As Chair of UNEG since March, 2015, UN-Women is leading efforts to strengthen evaluation systems within and beyond the United Nations, as well as advocating for a stronger enabling environment for evaluation. In 2015, UNEG and its members organized a series of evaluation events to celebrate the International Year of Evaluation and to advocate and promote evaluation and evidence-based policymaking at international, regional and national levels. UNEG, with the support of its partners, successfully advocated for the inclusion of evaluation in the follow-up and review mechanism of the 2030 Sustainable Development Agenda. The IEO also supported work across all strategic objectives of the UNEG work plan ensuring the promotion and mainstreaming of gender equality.

54. IEO through its regional evaluation specialists remained an active member in regional United Nations evaluation networks and platforms, with the aim of promoting gender-responsive evaluations, system-wide coherence in evaluation and strengthening field staff skills. In particular, IEO continued to provide leadership to

regional United Nations evaluation groups in the Asia and Pacific, Americas and the Caribbean, and Eastern and Southern Africa regions.

B. United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women

55. The Evaluation Performance Indicator of the UN-SWAP on Gender Equality and the Empowerment of Women (UN-SWAP EPI) has proven to be a great opportunity for UN-Women to actively engage with United Nations entities on gender-responsive evaluation and provide a mechanism for tracking progress with respect to the integration of gender equality in evaluation practice.

56. In 2015, IEO provided support to United Nations entities by co-leading the UNEG Task force for Gender Equality and Human Rights, which: (a) produced an analysis of the Evaluation Performance Indicator, identifying good practices and lessons learned to inform future actions; (b) shared lessons from integrating gender equality in evaluation, including via webinars; (c) provided bilateral technical guidance, and d) launched a new peer-learning exchange process. In addition, IEO produced a comprehensive analysis on the gender-responsiveness of United Nations evaluation system which was widely disseminated and presented to the Board in 2015.

57. In 2015, of the 64 United Nations entities that submitted a report, 18 (28%) entities reported that the indicator was not applicable to them either because no evaluations were conducted by the entity or they did not have an evaluation function. Of the 46 entities that reported against the indicator, 46 per cent reported "meeting requirements" and 9 per cent "exceeding requirements". However, there are still almost half that are not yet meeting requirements (33 per cent "approaching requirements" and 13 per cent "missing requirements"). Nonetheless, comparisons need to be taken with caution due to the variation in terms of the reporting process for the UN-SWAP EPI.

58. Based on an external independent assessment against the UN-SWAP EPI, in 2015, UN-Women evaluations were rated 6.6 (at the top end of "Approaching Requirements"). The launch of the professionalization initiative, gender evaluation consultant database, CPEs and decentralized evaluation quality assurance process standards are expected to improve results by the end of 2016.

C. Independent system-wide evaluation

59. The independent system-wide evaluation policy established a partnership arrangement between the Joint Inspection Unit (JIU) and United Nations system entities on conducting system-wide evaluations. In 2015 UN-Women was actively engaged and served as member of the evaluation management groups for two ongoing system-wide evaluations: (a) the evaluation of the United Nations system contribution to strengthening national capacities for statistics, and (b) the meta-evaluation and synthesis of United Nations Development Assistance Framework (UNDAF) evaluations. This provided a good opportunity to mainstream a gender-responsive evaluation approach in the design of both evaluations.

D. Supporting joint evaluations and UNDAF evaluations

60. In 2015, the IEO finalized two reviews (both presented to the Board) that are of importance for United Nations coordination and these were conducted jointly or in close consultation with partners both within and outside the United Nations system. This was the first time the IEO has conducted such reviews, which were successful in contributing to the collective discussion on lessons learned, good practices, challenges and opportunities around two key strategic areas for United Nations coordination: gender-responsive evaluation and gender mainstreaming.

61. The Review of Policies and Practices to Promote Gender-Responsive Evaluation analysed the extent to which existing evaluation policies and practices (both within the United Nations and national governments) are gender-responsive. The review was conducted in partnership with UNEG, EvalPartners, EvalGender+[8] and the International Organization for Cooperation in Evaluation (IOCE). It concluded that there were numerous opportunities for cross collaboration and learning in order to strengthen gender-responsive evaluation systems and practices. Although all stakeholders needed to join partnerships to accelerate progress, UN-Women has a specific role in promoting and supporting gender-responsive evaluation within the United Nations system and among national evaluation systems. The Review of Corporate Gender Equality Evaluations in the United Nations system, conducted in partnership with UNEG, EvalPartners and EvalGender+, analysed 17 corporate gender equality evaluations to identify collective lessons learned, gaps and challenges for strengthening gender mainstreaming within the United Nations system. It provides insights, conclusions and ways forward on each of the UN-SWAP policy areas.

62. Within the framework of regional evaluation groups, UN-Women provided technical and advisory services, such as a review of draft terms of reference and evaluation reports to 12 UNDAF evaluations in Asia and the Pacific, the Americas and the Caribbean and East and Southern Africa.

E. Knowledge management systems

63. In 2015, the gender equality evaluation portal website received 3,574 unique visitors, an increase of 70 per cent from 2014. Providing access to 464 evaluation reports from United Nations entities and beyond, and linking them with the critical areas of concern of the Beijing Platform for Action. The website provides relevant knowledge on what works and what does not work for gender equality. To facilitate use of the knowledge captured by the report and made available in the database, the IEO produced and widely disseminated a review that extracted lessons learned and good practices in mainstreaming gender in United Nations entities.

64. In response to multiple requests for consultants with both gender and evaluation expertise, in 2015, the internal database of gender and evaluation consultants was enhanced to make it publicly accessible. The Gender Evaluation Consultant Database now provides a link between prospective consultants and institutions in need of evaluators with gender equality expertise. Currently, the

[8] EvalGender+ is a global multi-stakeholder partnership designed to strengthen national capacities for gender-responsive evaluations.

database has 70 consultants and it is searchable by keyword, including region, language, and thematic area of expertise.

IV. Supporting national gender-responsive evaluation capacities

A. Strengthening the enabling environment for evaluation

65. The 2030 Agenda for Sustainable Development calls for an effective, inclusive and transparent M&E framework at the national, regional and global levels to help countries maximize progress in implementing the 2030 agenda and to promote accountability to citizens. The United Nations General Assembly resolution 69/237, "capacity-building for the evaluation of development activities at the country level", reiterates the importance of building national evaluation capacity.

66. These global overarching frameworks, coupled with the declaration of 2015 as an International Year of Evaluation and its subsequent commemoration in a series of 90 events across the world, have spurred a global movement towards strengthening an enabling environment for evaluation. The confluence of these events culminated in the celebration of a historic global evaluation forum in the parliament of Nepal and the adoption of the Global Evaluation Agenda 2016-2020. In partnership with EvalPartners, UNEG and other actors, UN-Women provided leadership including by continuing to co-lead EvalPartners, and actively advocated for integration of gender perspectives in the global evaluation agenda and national evaluation systems.

B. Strengthening institutional capacities for the demand, management and use of evaluations

67. Within the framework of EvalPartners, UN-Women continued its strategic partnership with various partners and evaluation associations to reinforce nationally owned and driven evaluation aimed at achieving greater gender equality. In this framework, several efforts were made to increase the engagement of parliamentarians in the demand for and use of evaluation in Arab States, and the Asia Pacific, Africa and Latin America and the Caribbean regions. In addition, EvalPartners through its peer-to-peer programme: facilitated the sharing of good practices across the global evaluation community; organized and facilitated country, regional and global conferences; and effectively used new technologies including social media, webinars and communities of practice to foster learning and knowledge exchange on development evaluation.

68. At the regional level, a training curriculum for policy and decision makers on gender-responsive national evaluation capacity was developed by the UN-Women Eastern and Southern Africa regional office while the UN-Women regional office in Asia and the Pacific produced a series of evaluation publications on gender and evaluation. The Latin America and the Caribbean regional office supported the Justice Ministry of Ecuador to build the M&E system of the National Plan to Eradicate Violence against Women and Girls and prepared training material and technical assistance guidance for possible emulation by other countries in the region. In Arab States, UN-Women conducted a pre-conference workshop on designing and managing gender-responsive evaluation during the MENA Evaluators Network General Assembly.

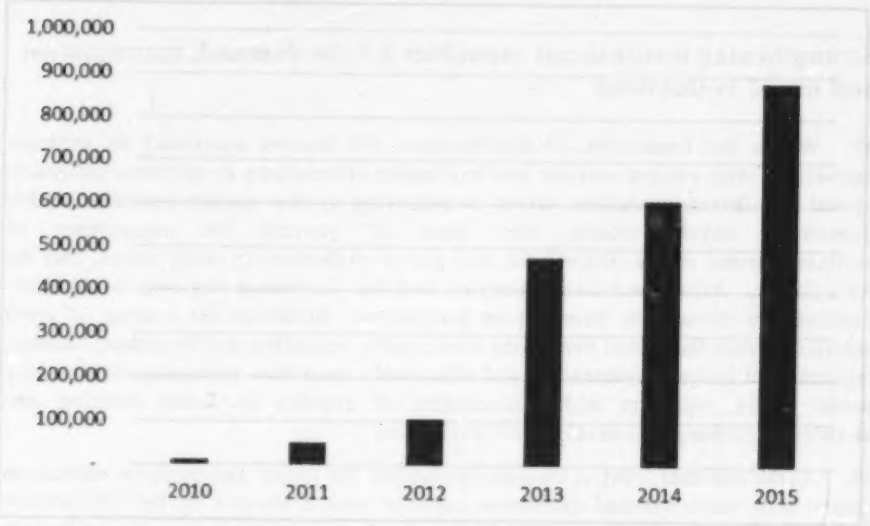
C. Strengthening individual capacities of evaluators to conduct credible and useful gender-responsive evaluations

69. The adoption of cost-effective technologies has continued to be a driving force in enhancing the technical capacities of a critical mass of individual evaluators. The EvalPartners web portal, "My M&E" — developed under the IEO leadership — has attracted a cumulative total of 800,706 visitors and 3,129,298 page downloads since its launch in 2010.

70. The massive open online course on development evaluation remained a key magnet for traffic to the portal. The course reached a cumulative total of 27,513 registered participants from 178 countries, a 24 per cent increase from the previous year. The equity focused and gender-responsive evaluation course attracted 2,920 registered participants, standing out as the most favoured course on the web portal.

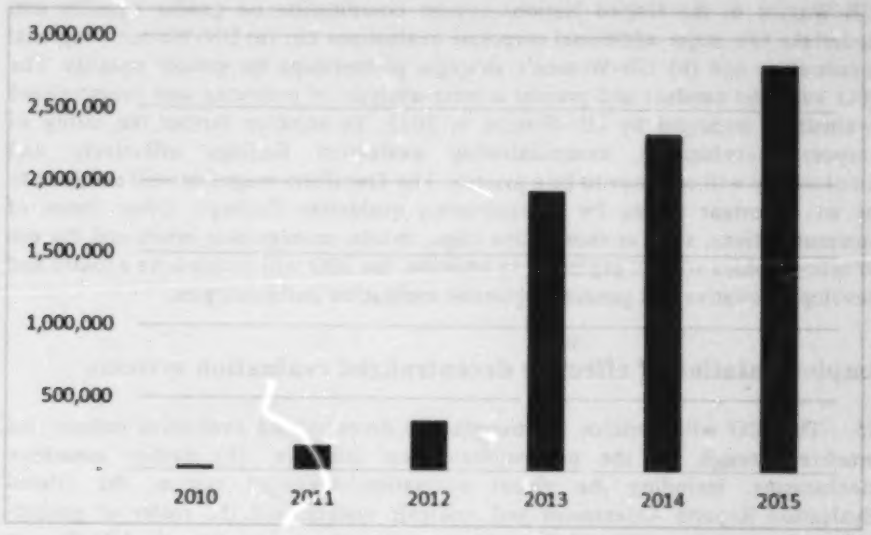
71. Similar to the previous years, a large majority of the participants (69 per cent) were from developing countries while 31 per cent were from developed regions. In terms of organizational affiliation, 30 per cent were from civil society organizations (CSOs), 17 per cent from governments, 19 per cent from United Nations entities, 14 per cent from the private sector, 10 per cent from universities and the remaining 10 per cent from other institutions.

Figure 8
Total cumulative number of visitors to the EvalPartners "MyM&E" platform



Source: MyM&E statistics, December 2015

Figure 9
Total cumulative number of page downloads of the EvalPartners "MyM&E" platform



Source: MyM&E statistics, December 2015.

D. EvalGender+, a new partnership to strengthen the demand, supply and use of gender-responsive evaluations

72. In responding to the SDG principle of "no one left behind", IEO within the umbrella of EvalPartners took the lead for the establishment of EvalGender+. EvalGender+ is a global multi-stakeholder partnership to strengthen national capacities for gender-responsive evaluations. 35 organizations from the United Nations system, multilateral banks, CSO and voluntary organizations for professional evaluation are now members of EvalGender+. EvalGender+ will support global efforts in developing a framework to evaluate the Sustainable Development Goals with a gender lens, and promoting gender-responsive national evaluation systems. EvalGender+ was launched during the Global Evaluation Week at the Parliament of Nepal in November 2015 and is co-led by the UN-Women IEO.

V. The 2016 Independent Evaluation Office programme of work

73. In 2016, the IEO will continue its work, as outlined in the evaluation strategic plan 2014-2017, in the four key results areas outlined below, with a particular focus on contributing to the 2030 agenda.

A. Implementation of effective corporate evaluations

74. In 2016, IEO will present the findings of the evaluation of the contribution by UN-Women to the United Nations system coordination on gender equality and undertake two major additional corporate evaluations on: (a) UN-Women's regional architecture and (b) UN-Women's strategic partnerships for gender equality. The IEO will also conduct and present a meta-analysis of corporate and decentralized evaluations managed by UN-Women in 2015. To enhance further the utility of corporate evaluations, communicating evaluation findings effectively and innovatively will continue to be a priority. The Transform magazine will continue to be an important means for disseminating evaluation findings. Other forms of communications, such as short-video clips, tweets, management briefs and the use of info-graphics will be explored. In addition, the IEO will continue to explore and develop innovative and gender-responsive evaluation methodologies.

B. Implementation of effective decentralized evaluation systems

75. The IEO will continue to strengthen a decentralized evaluation culture and practice through (a) the professionalization initiative, (b) quality assurance mechanisms, including the global evaluation oversight system, the Global Evaluation Reports Assessment and Analysis system, and the roster of gender-responsive evaluators. Knowledge management systems, including the UN-Women evaluation community of practice, GATE system, and the Gender Equality Evaluation website, will be maintained to reach a larger audience.

76. In addition to maintaining and strengthening existing decentralized evaluation systems, CPEs will be rolled out organization-wide in 2016. This type of evaluation will provide a strategic assessment of UN-Women's contribution to development effectiveness with respect to gender equality and the empowerment of women at the country level.

C. Promotion of United Nations coordination on gender-responsive evaluation

77. UN-Women will continue to provide leadership and actively participate in UNEG and regional United Nations evaluation groups. The IEO Director will continue chairing UNEG to promote gender-responsive evaluation within United Nations entities and more broadly through partnerships around the SDGs. The IEO will continue to take part in UNEG task forces to ensure mainstreaming of gender equality across inter-agency evaluation work including its support to United Nations entities on the evaluation performance indicator of the UN-SWAP by providing technical guidance, training, and facilitating exchange among United Nations entities. In addition, it will also continue to be an active member of the system-wide evaluation mechanism.

D. Strengthening national evaluation capacities for gender-responsive evaluation systems

78. UN-Women will continue to support national gender-responsive evaluation capacity development through EvalGender+ and EvalPartners. IEO will strategically use its role as Co-Chair of EvalGender+ to advocate for gender-responsive national evaluation systems, will lead the development of a guidance document on the same topic, and will provide technical assistance to selected countries to evaluate localized SDGs with a gender lens.

E. Approved budget for the 2016 Independent Evaluation Office programme of work

79. The total IEO budget for 2016 is $5,336,534. The budget is comprised of three funding categories: institutional budget, core programmable and non-core resources.

80. The institutional budget of $3,165,412 covers the salaries of 11 staff and key activities of the work plan: company contracts for evaluation studies in 2016; office operational costs; support to decentralized evaluation systems; support to United Nations coordination on gender-responsive evaluation; and national evaluation capacity development on gender-responsive evaluation. In addition to the institutional budget, the salaries of five regional evaluation specialists are covered through core resources of $1,100,000.

81. The IEO also received $1,071,122 non-core funds from Switzerland to strengthen the internal evaluation function and to support the integration of a gender lens in the evaluation of the Sustainable Development Goals.

Annex I

Evaluations completed in 2015

	Office division	*Title of programme evaluated*	*Rating*
Americas and the Caribbean	El Salvador	Programa Pais de ONU Mujeres en El Salvador	Good
	Ecuador	Clasificador de Orientación del Gasto en Políticas de Igualdad de Genero	Good
Asia and the Pacific	Afghanistan	Elimination of Violence Against Women (EVAW) Special Fund 2008-14	Good
	India, Nepal, Sri Lanka	Empowerment of Widows and their Coalitions	Good
	Nepal	Strengthening Implementation of the Women, Peace and Security Agenda	Good
	Nepal	Gender-Responsive Recovery for Sustainable Peace (GRRSP) Project in Kavre, Ramechhap and Sindhuli Districts	Good
	India	Expanding the Scope of Gender-Responsive Budgeting	Satisfactory
Arab States	Jordan	Expanding Syrian Women Refugees' Access to Economic Recovery Opportunities and Meaningful Engagement in Community Life	Good
	Jordan	Achieving E-Quality in the ICT Sector	Good
	Morocco	Appui a une planification locale sensible au genre et intégrant la réduction des risques et désastres climatiques	Good
	Morocco	Accès aux services judiciaires pour des femmes et des enfants victimes de la traite humaine	Good
	Morocco	Observatoire genre et gouvernance démocratique	Good
	Palestine	Socially Responsible Women-Run School Canteens	Good
Europe and Central Asia	Kazakhstan MCO	Multi-Country Office for Central Asia Strategic Note 2014-15	Good
	Georgia	Innovative Action for Gender Equality	Good
	Georgia	Women for Equality, Peace and Development	Very Good
	Georgia	United Nations Joint Programme to Enhance Gender Equality	Satisfactory

	Office division	*Title of programme evaluated*	*Rating*
	Serbia	National Action Plan for the Implementation of the National Strategy for Improving the Position of Women and Promoting Gender Equality	Very Good
Eastern and Southern Africa	Mozambique	Strategic Note of Mozambique 2012-15	Good
	Malawi	Gender and Agriculture Programme	Satisfactory
	Uganda	Joint Programme for Gender Equality	Very Good
Western and Central Africa	Mali	Programme d'assistance aux femmes/filles affectées par le conflit et participation des femmes au processus de consolidation de la paix	Good
	Mali	Appui à l'autonomisation économique des femmes rurales dans le contexte de l'insécurité alimentaire et du changement climatique	Satisfactory
	Sierra Leone	National Action Plan Implementation of United Nations Security Council resolutions 1325 (2000) and 1820 (2008)	Satisfactory
	Cameroon	Plan Stratégique 2012-2013 du Bureau Pays ONU Femmes	Good
Headquarters division	Policy Division	From Communities to Global Security Institutions (FC2GSI) Programme	Good
		Gender and democratic governance in development: Delivering services to women programme	Good

Annex II

Evaluation in funds managed by UN-Women

Fund for Gender Equality

1. Launched in 2009, the Fund for Gender Equality is UN-Women's leading global grant-making mechanism and multi-donor fund dedicated to CSO programming on women's political and economic empowerment. The Fund sustains, supports and strengthens the capacities of CSOs to implement high-impact and multi-stakeholder programmes that translate law and policy commitments into tangible services for women and girls, men and boys around the world, especially in the most excluded and marginalized communities.

2. Evaluation is a stated priority of the Fund to ensure institutional accountability, learning, and communication of results. Given the nature of the Fund, a decentralized approach to evaluation has been developed in which grant holders, under the guidance of the Fund's staff, primarily undertake strategic evaluations using UN-Women and UNEG standards.

3. Five monitoring and reporting specialists deployed in the field provided technical assistance and support to the grantees conducting evaluation processes. In 2015, the Fund developed the capacities of the grantees through technical guidance and support throughout the evaluation processes.

4. In 2015, 17 programme final evaluations were completed with a total budget of $245,300, of which 12 evaluations were co-managed by the Fund's monitoring and reporting specialists. In addition one midterm evaluation, and two programme self-assessments were finalized.

5. In 2015 the Fund launched a global meta-evaluation and meta-analysis exercise to review evaluation reports produced across five regions from 2009 until 2015. The meta-evaluation report assessed the extent to which grantee evaluation reports are in line with UNEG/UN-Women standards and the Global Evaluation Report Assessment and Analysis System (GERAAS). Overall 92 per cent of the Fund's reports were found to meet GERAAS standards with 50 per cent rated "good" or "very good". 75 per cent of the evaluations were co-managed by the Fund's monitoring and reporting specialists in partnership with the grantee. The purpose of the meta-analysis was to provide evidence-based information and insights about what works for who in regards to women's political and economic empowerment and the processes and approach of the Fund, by extracting, analysing and communicating evidence from the 22 high-quality evaluation reports covering 24 countries.

The United Nations Trust Fund to End Violence against Women

6. The United Nations Trust Fund to End Violence against Women (United Nations Trust Fund) is a multilateral grant-making mechanism established in 1996 by General Assembly resolution 50/166. The United Nations Trust Fund is administered on behalf of the United Nations system by UN-Women. The United Nations Trust Fund currently supports over 100 initiatives in 76 countries and territories, with a total value of over $56 million in grants.

7. In 2015, United Nations Trust Fund grantees planned 20 evaluations, all of which were completed at a cost of $379,642. The United Nations Trust Fund grantees are expected to manage their own external evaluations, with the United Nations Trust Fund Secretariat and UN-Women regional and country offices providing oversight, as well as technical support upon request.

8. In 2015, the United Nations Trust Fund continued to have one staff member as the M&E specialist: to provide technical support to grantees in preparation and management of their project evaluations; manage evaluations at the United Nations Trust Fund Secretariat level; and develop and implement the Fund's overall M&E system, including results aspects of the online Grants Management System (GMS).

9. To enhance the capacities of recently-funded grantees in the areas of evidence-based programming and M&E, the United Nations Trust Fund convened a capacity development workshop for 33 grantee organizations.

10. The United Nations Trust Fund has built up a comprehensive body of knowledge about the kinds of solutions that can have a positive impact on EVAW/G from its evaluations. However, the remaining challenge is how to effectively "harvest" this knowledge and make it accessible to the global community. Hence, the Trust Fund's new Strategic Plan 2015-2020 aims to raise funds for the launch of an online "evidence hub".